

Hearing Date: January 21, 2010
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Reorganized Debtors.	:		
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REORGANIZED DEBTORS' OMNIBUS REPLY IN SUPPORT OF FORTIETH OMNIBUS
OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (I)
EXPUNGE CERTAIN (A) BOOKS AND RECORDS CLAIMS, (B) FULLY SATISFIED
CLAIMS, AND (C) OBJECTED-TO CLAIMS TO BE DISALLOWED, (II) MODIFY AND
ALLOW CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B) CLAIMS TO BE
FURTHER MODIFIED, (C) OBJECTED-TO CLAIMS TO BE MODIFIED AND
ALLOWED, AND (III) ALLOW CERTAIN CLAIMS

("REORGANIZED DEBTORS' OMNIBUS REPLY IN SUPPORT OF
FORTIETH OMNIBUS CLAIMS OBJECTION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Omnibus Reply In Support Of Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection" or the "Objection"),¹ and respectfully represent as follows:

1. The Reorganized Debtors filed the Fortieth Omnibus Claims Objection on December 21, 2009, seeking entry of an order (a) disallowing and expunging certain Claims because they (i) assert liabilities and dollar amounts that are not reflected on the Reorganized Debtors' books and records,² (ii) assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors as the result of cure payments that the Reorganized Debtors have made in connection with the assumption, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases (each, a "Contract Assumption"), or (iii) assert liabilities or dollar amounts that are not owed by the Reorganized Debtors because of cure payments that the Reorganized Debtors have made on account of a Contract Assumption, (b) modifying and allowing certain Claims, and (c) allowing certain Claims.

2. The Reorganized Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Fortieth Omnibus Claims Objection a personalized Notice

¹ Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Fortieth Omnibus Claims Objection.

² Pursuant to article 11.1 of the Modified Plan, the Reorganized Debtors now hold the Debtors' books and records.

Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Fortieth Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on January 14, 2010.

3. As of January 12, 2010 at 12:00 p.m. (prevailing Eastern time), the Reorganized Debtors had received eight responses (collectively, the "Responses") to the Fortieth Omnibus Claims Objection, covering nine Claims in the aggregate. Attached hereto as Exhibit A is a chart summarizing each of the Responses and listing the nine Claims for which a Response was filed. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) entered on December 6, 2006 (the "Claims Objection Procedures Order"), the hearing with respect to each of the nine Claims covered by the Responses will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim.

4. In addition, the Reorganized Debtors are withdrawing the Fortieth Omnibus Claims Objection with respect to proof of claim number 7506 filed by AT&T Corporation.

5. Attached hereto as Exhibit B is a revised proposed order (the "Revised Proposed Order")³ in respect of the Fortieth Omnibus Claims Objection which reflects the adjournment of the hearings on the Claims for which Responses were filed. Such adjournment

³ Attached hereto as Exhibit C is a copy of the Revised Proposed Order marked to show revisions to the form of proposed order that was submitted with the Fortieth Omnibus Claims Objection.

will be without prejudice to the Reorganized Debtors' right to assert that any of such Responses was untimely or otherwise deficient under the Claims Objection Procedures Order.

6. In addition to the Responses, the Reorganized Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested in the Fortieth Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Reorganized Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.

7. Except for those Claims with respect to which the hearings have been adjourned to future dates, the Reorganized Debtors believe that the Revised Proposed Order adequately addresses the issues raised by the respondents. Thus, the Debtors request that the Court grant the relief requested by the Reorganized Debtors and enter the Revised Proposed Order.

WHEREFORE the Reorganized Debtors respectfully request that this Court (a) enter the Revised Proposed Order, (b) adjourn the hearing with respect to all Claims for which a Response was filed pursuant to the Claims Objection Procedures Order, and (c) grant the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
January 20, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

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Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

Exhibit A

Exhibit A

In re DPH Holdings Corp., et al., Case No. 05-44481 (RDD)

***Responses To The Reorganized Debtors' Fortieth Omnibus Claims Objection (the "Objection")
Organized By Respondent¹***

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
1.	Hitachi Chemical (Singapore) Pte. Ltd. (Docket No. 19311)	416	Hitachi Chemical (Singapore) Pte. Ltd (f/k/a Hitachi Chemical Asia-Pacific Pte. Ltd. "HCS") disagrees with the Reorganized Debtors' Objection to modify and allow proof of claim no. 416. HCS asserts that its claim should not be transferred from the estate of Delphi Corporation to the estate of Delphi Automotive, LLC.	Exhibit F Claims (Objected-To Claims To Be Modified And Allowed)	Adjourn
2.	Wilmington Trust Company (Docket No. 19312)	10271	Wilmington Trust Company, an indenture trustee ("WTC"), disagrees with the Reorganized Debtors' Objection to allow proof of claim no. 10271. WTC has no objection to the allowance of claim no. 10271, but expressly reserves all rights in connection with the proof, allowance and payment of the claim.	Exhibit G Claims (Allowed Claims)	Adjourn
3.	Skokie Castings, Inc. (f/k/a Castwell Products, Inc.) (Docket No. 19317)	1771	Skokie Castings, Inc. ("Skokie Castings" f/k/a Castwell Products, Inc.) disagrees with the Reorganized Debtors' Objection to modify and allow proof of claim no. 1771. Skokie Castings asserts that it has not received a cure payment of \$10,000.00, which forms the basis for the proposed reduction of the claim from \$188,429.84 to	Exhibit D Claims (Partially Satisfied Claims)	Adjourn

¹ This chart reflects all Responses received by the Reorganized Debtors as of January 20, 2010 at 12:00 p.m. (prevailing Eastern time).

² This chart reflects all resolutions or proposals as of January 20, 2010 at 12:00 p.m. (prevailing Eastern time).

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
			\$178,429.84. Accordingly, Skokie Casting seeks to have proof of claim no. 1771 allowed in the amount of \$188,429.84.		
4.	Twin Corporation (Docket No. 19318)	8523	Twin Corporation ("Twin") disagrees with the Reorganized Debtors' Objection to further modify and allow proof of claim no. 8523 in the amount of \$25,649.26. Twin asserts that its properly filed claim serves as sufficient evidence of the validity and amount of its claim. Twin asserts that the claim should be allowed in the asserted amount of \$56,537.23.	Exhibit E Claims (Claims To Be Further Modified)	Adjourn
5.	UPG De Mexico S De RI De Cv (Docket No. 19327)	13546	UPG De Mexico S De RI De Cv ("UPG") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of claim no. 13546. UPG files a precautionary response seeking to adjourn any hearing on claim no. 13546 while the Reorganized Debtors and UPG finalize a global settlement regarding all UPG claims.	Exhibit C Claims (Objected-To Claims To Be Disallowed)	Adjourn
6.	Goodyear Canada, Inc. (Docket No. 19328)	7325	Goodyear Canada, Inc. ("Goodyear") disagrees with the Reorganized Debtors' Objection to further modify and allow proof of claim no. 7325. Goodyear asserts that it has not received a cure payment of \$15,872.00, which forms the basis for the proposed reduction of the claim from \$363,079.29 to \$347,207.29. Accordingly, Goodyear seeks to have proof of claim no. 7325 allowed in the amount of \$363,079.29 until the cure payment is received.	Exhibit E Claims (Claims To Be Further Modified)	Adjourn
7.	Deutsche Bank Securities Inc. (Docket No. 19329)	14664	Deutsche Bank Securities Inc. ("DBSI") disagrees with the Reorganized Debtors' Objection to modify and allow proof of claim no. 14664. DBSI asserts that the claim no. 14664 should be allowed in the amount of \$2,201,257.72.	Exhibit D Claims (Partially Satisfied Claims)	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
8.	Henkel Corporation and Henkel Electronics (Docket No. 19332)	10656, 10681	Henkel Corporation and Henkel Electronics (collectively, "Henkel") disagree with the Reorganized Debtors' Objection to modify and allow proofs of claim nos. 10656 and 10681. Henkel files a precautionary response seeking to adjourn any hearing on claim nos. 10656 and 10681 while the Reorganized Debtors and Henkel complete a global settlement regarding all Henkel claims.	Exhibit F Claims (Objected-To Claims To Be Modified And Allowed)	Adjourn

Exhibit B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)
:
: (Jointly Administered)
Reorganized Debtors. :
-----x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
TO (I) EXPUNGE CERTAIN (A) BOOKS AND RECORDS CLAIMS, (B) FULLY
SATISFIED CLAIMS, AND (C) OBJECTED-TO CLAIMS TO BE DISALLOWED,
(II) MODIFY AND ALLOW CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B)
CLAIMS TO BE FURTHER MODIFIED, AND (C) OBJECTED-TO CLAIMS TO
BE MODIFIED AND ALLOWED, AND (III) ALLOW CERTAIN CLAIMS

("FORTIETH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed.
R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied
Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A)
Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To
Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims
Objection" or the "Objection")¹ of DPH Holdings Corp. and certain of its affiliated reorganized
debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated December
21, 2009; and upon the record of the hearing held on the Fortieth Omnibus Claims Objection;
and after due deliberation thereon; and good and sufficient cause appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Fortieth Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D, E, F, G, H-1, H-2, H-3, H-4, and H-5 hereto was properly and timely served with a copy of the Fortieth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Fortieth Omnibus Claims Objection, and notice of the deadline for responding to the Fortieth Omnibus Claims Objection. No other or further notice of the Fortieth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Fortieth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Fortieth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Fortieth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A assert liabilities or dollar amounts for which the Debtors are not liable and that are not owing pursuant the Reorganized Debtors' books and records (the "Exhibit A Claims").

D. The Claims listed on Exhibit B assert liabilities and dollar amounts for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit B Claims").

E. The Claims listed on Exhibit C assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit C Claims").

F. The Claims listed on Exhibit D assert liabilities or dollar amounts that have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow each such Claim either because the amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit D Claims").

G. The Claims listed on Exhibit E assert liabilities or dollar amounts that have been previously modified by a prior order and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to further modify and allow each such Claim either because the amounts, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit E Claims").

H. The Claims listed on Exhibit F assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow such claims either because the amount, class, and the Debtor against which the

Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit F Claims").

I. The Claims listed on Exhibit G assert liabilities or dollar amounts that the Reorganized Debtors propose to allow either because the proposed allowed amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit G Claims").

J. Exhibit I hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits D, E, F, and G. Exhibit J sets forth each of the Claims referenced on Exhibits A, B, C, D, E, F, and G in alphabetical order by Claimant and cross-references each such Claim by (i) proof of claim number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each Exhibit A Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.

2. Each Exhibit B Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.

3. Each Exhibit C Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

4. Each Exhibit D Claim listed on Exhibit D hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed"

column of Exhibit D and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit D Claims are deemed withdrawn.

5. Each Exhibit E Claim listed on Exhibit E hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit E and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit E Claims are deemed withdrawn.

6. Each Exhibit F Claim listed on Exhibit F hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit F and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit F Claims are deemed withdrawn.

7. Each Exhibit G Claim listed on Exhibit G hereto is hereby allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit G and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit G Claims are deemed withdrawn.

8. With respect to each Claim for which a Response to the Fortieth Omnibus Claims Objection has been filed and served, as listed on Exhibits H-1, H-2, H-3, H-4, and H-5, and which Response has not been resolved by the parties, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Reorganized Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Reorganized Debtors' right to assert that any such Response was untimely or otherwise deficient under the Claims Objection Procedures Order.

9. Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Fortieth Omnibus Claims Objection except as such claims may have been settled and allowed.

10. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Claims subject to the Fortieth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

11. Each of the objections by the Reorganized Debtors to each Claim addressed in the Fortieth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D, E, F, and G constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Fortieth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

12. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York
January __, 2010

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
COLLINS & AIKMAN RICK ONISKO 26533 EVERGREEN SOUTHFIELD, MI 48076	15339	Secured: Priority: Administrative: Unsecured: <u>\$1,481,668.72</u> Total: <u>\$1,481,668.72</u>	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HURST BYRON G C/O DAVID R SALYER ESQ E S GALLON & ASSOCIATES 40 WEST 4TH ST STE 2200 DAYTON, OH 45402	2285	Secured: Priority: Administrative: Unsecured: <u>\$10,000.00</u> Total: <u>\$10,000.00</u>	03/14/2006	DELPHI CORPORATION (05-44481)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES MATTHEW PAROLY 999 REPUBLIC DR ALLEN PARK, MI 48101	12391	Secured: <u>\$148,049.72</u> Priority: Administrative: Unsecured: <u>\$211,457.85</u> Total: <u>\$359,507.57</u>	07/28/2006	DELPHI CORPORATION (05-44481)

Total: 3 \$1,851,176.29

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AGAPE PLASTICS INC EFT O 11474 FIRST AVE NW GRAND RAPIDS, MI 49544	3964	Secured: Priority: Administrative: Unsecured: \$12,566.40 Total: \$12,566.40	05/01/2006	DELPHI CORPORATION (05-44481)
AMERICAN TECHNICAL CERAMICS 1 NORDEN LN HUNTINGTON STATION, NY 11746-2102	3358	Secured: Priority: Administrative: Unsecured: \$11,214.73 Total: \$11,214.73	04/28/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
AMG INDUSTRIES INC 200 COMMERCE DR MT VERNON, OH 43050	5252	Secured: Priority: Administrative: Unsecured: \$1,886.40 Total: \$1,886.40	05/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	7657	Secured: Priority: Administrative: Unsecured: \$11,080.20 Total: \$11,080.20	06/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	5427	Secured: Priority: Administrative: Unsecured: \$31,350.84 Total: \$31,350.84	05/10/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AUMA TEC SA DE CV C/O MICHAEL G CRUSE WARNER NORCROSS & JUDD LLP 2000 TOWN CENTER STE 2700 SOUTHFIELD, MI 48075	10383	Secured: Priority: Administrative: Unsecured: \$33,417.69 Total: \$33,417.69	07/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BASF MEXICANA SA DE CV MS LAURA RANGEL AMERICAN POSTAL CENTER 501 N BRIDGE ST HIDALGO, TX 78557	6333	Secured: Priority: Administrative: Unsecured: \$51,588.18 Total: \$51,588.18	05/19/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
BOURNS INC ATTN MARY RODGERS 1200 COLUMBIA AVE RIVERSIDE, CA 92507	6683	Secured: Priority: Administrative: Unsecured: \$43,850.88 Total: \$43,850.88	05/23/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5083	Secured: Priority: Administrative: Unsecured: <u>\$849.39</u> Total: <u>\$849.39</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5084	Secured: Priority: Administrative: Unsecured: <u>\$1,370.20</u> Total: <u>\$1,370.20</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5085	Secured: Priority: Administrative: Unsecured: <u>\$1,011.99</u> Total: <u>\$1,011.99</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5087	Secured: Priority: Administrative: Unsecured: <u>\$31,423.21</u> Total: <u>\$31,423.21</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5086	Secured: Priority: Administrative: Unsecured: <u>\$7,831.58</u> Total: <u>\$7,831.58</u>	05/08/2006	DELPHI CORPORATION (05-44481)
COMMERCIAL PACKAGING INC 6548 W HIGGINS CHICAGO, IL 60656-2161	3304	Secured: Priority: Administrative: Unsecured: <u>\$230.00</u> Total: <u>\$230.00</u>	04/28/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
COMPUTER PATENT ANNUITIES LP GILL DAVID ACCOUNTS RECEIVABLE MANAGER CPA HOUSE 11 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS	15379	Secured: Priority: Administrative: Unsecured: <u>\$617,204.24</u> Total: <u>\$617,204.24</u>	07/31/2006	DELPHI TECHNOLOGIES, INC (05-44554)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	12668	Secured: Priority: Administrative: Unsecured: <u>\$184,138.31</u> Total: <u>\$184,138.31</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108	2117	Secured: Priority: Administrative: Unsecured: <u>\$4,381.59</u> Total: <u>\$4,381.59</u>	02/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
EIMO AMERICAS 1551 SAWGRASS CORPORATE PKWY STE 300 SUNRISE, FL 33323	5887	Secured: Priority: Administrative: Unsecured: <u>\$184,673.70</u> Total: <u>\$184,673.70</u>	05/15/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
FREUDENBERG NOK GENERAL PARTNERSHIP RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	11603	Secured: <u>\$358,851.00</u> Priority: <u>\$80,742.02</u> Administrative: Unsecured: <u>\$60,066.20</u> Total: <u>\$499,659.22</u>	07/27/2006	DELPHI CORPORATION (05-44481)
FREUDENBERG NOK INC RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	11602	Secured: Priority: <u>\$1,759.31</u> Administrative: Unsecured: <u>\$2,878.86</u> Total: <u>\$4,638.17</u>	07/27/2006	DELPHI CORPORATION (05-44481)
FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240	5463	Secured: Priority: Administrative: Unsecured: <u>\$17,971.26</u> Total: <u>\$17,971.26</u>	05/10/2006	DELPHI CORPORATION (05-44481)
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	2020	Secured: Priority: Administrative: Unsecured: <u>\$131,166.32</u> Total: <u>\$131,166.32</u>	02/14/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	16670	Secured: Priority: \$822.47 Administrative: Unsecured: Total: \$822.47	10/10/2005	DELPHI CORPORATION (05-44481)
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	1565	Secured: Priority: Administrative: Unsecured: \$47,879.16 Total: \$47,879.16	01/17/2006	DELPHI CORPORATION (05-44481)
INTERNATIONAL RECTIFIER CORPORATION RICHARD BRUNETTE AND THERESA WARDLE SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071	14215	Secured: Priority: Administrative: Unsecured: \$453.25 Total: \$453.25	07/31/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
KOA SPEER ELECTRONICS INC SCOTT W RICE CHAIRMAN & PRESIDENT BOLIVAR DR PO BOX 547 BRADFORD, PA 16701	16686	Secured: Priority: \$61,091.71 Administrative: Unsecured: Total: \$61,091.71	10/10/2005	DELPHI CORPORATION (05-44481)
KOA SPEER ELECTRONICS INC SCOTT W RICE CHAIRMAN & PRESIDENT BOLIVAR DR PO BOX 547 BRADFORD, PA 16701	16687	Secured: Priority: \$84,902.01 Administrative: Unsecured: Total: \$84,902.01	10/10/2005	DELPHI CORPORATION (05-44481)
KOKOMO GAS AND FUEL COMPANY JASON M TORF SCHIFF HARDIN LLP 6600 SEARS TOWER CHICAGO, IL 60606	11622	Secured: Priority: Administrative: Unsecured: \$248,629.34 Total: \$248,629.34	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970	11924	Secured: Priority: \$28,390.99 Administrative: Unsecured: \$52,411.01 Total: \$80,802.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LINEAR TECHNOLOGY CORPORATION JAMES M SULLIVAN MCDERMOTT WILL & EMERY 50 ROCKEFELLER PLZ NEW YORK, NY 10020-1605	16681	Secured: Priority: \$116,070.80 Administrative: Unsecured: Total: \$116,070.80	10/13/2005	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	7289	Secured: Priority: Administrative: Unsecured: \$104,313.33 Total: \$104,313.33	06/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	726	Secured: Priority: Administrative: Unsecured: \$10,022.00 Total: \$10,022.00	11/21/2005	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	5970	Secured: Priority: Administrative: Unsecured: \$78,321.60 Total: \$78,321.60	05/16/2006	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS JEFFREY L CARESS ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	15493	Secured: Priority: Administrative: Unsecured: \$5,762.88 Total: \$5,762.88	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1898	Secured: Priority: \$3,086.40 Administrative: Unsecured: Total: \$3,086.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1902	Secured: Priority: \$3,190.40 Administrative: Unsecured: Total: \$3,190.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1907	Secured: Priority: \$6,425.10 Administrative: Unsecured: Total: \$6,425.10	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1901	Secured: Priority: \$3,190.40 Administrative: Unsecured: Total: \$3,190.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
MACAUTO USA INC 80 EXCEL DR ROCHESTER, NY 14621	9431	Secured: Priority: Administrative: Unsecured: \$961,318.16 Total: \$961,318.16	07/13/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MANDO AMERICA CORPORATION SKYE SUH PLC 32000 NORTHWESTERN HWY STE 260 FARMINGTON HILLS, MI 48334	1569	Secured: Priority: Administrative: Unsecured: \$291,268.45 Total: \$291,268.45	01/17/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
NATIONAL SEMICONDUCTOR CORP 2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051	5390	Secured: Priority: Administrative: Unsecured: \$995.20 Total: \$995.20	05/09/2006	DELPHI CORPORATION (05-44481)
NISSAN TRADING CORP USA ATTN ALAN KALB 34405 W 12 MILE RD STE 225 FARMINGTON HILLS, MI 48331	293	Secured: Priority: Administrative: Unsecured: \$1,288.76 Total: \$1,288.76	11/03/2005	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
OETIKER INC 3305 WILSON ST MARLETTE, MI 48453-0217	722	Secured: Priority: Administrative: Unsecured: \$12,643.20 Total: \$12,643.20	11/21/2005	DELPHI CORPORATION (05-44481)
PLAINFIELD MOLDING INC 24035 RIVER WALK CT PLAINFIELD, IL 60544	12439	Secured: Priority: Administrative: Unsecured: \$15,964.33 Total: \$15,964.33	07/28/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
RICHCO INC 8145 RIVER DR MORTON GROVE, IL 60053	520	Secured: Priority: Administrative: Unsecured: <u>\$193.34</u> Total: <u>\$193.34</u>	11/14/2005	DELPHI CORPORATION (05-44481)
SHIN ETSU POLYMER AMERICA INC 5600 MOWRY SCHOOL RD STE 320 NEWARK, CA 94560	11596	Secured: Priority: Administrative: Unsecured: <u>\$20,393.52</u> Total: <u>\$20,393.52</u>	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	11706	Secured: <u>\$25,011.37</u> Priority: Administrative: Unsecured: <u>\$210,932.12</u> Total: <u>\$235,943.49</u>	07/27/2006	DELPHI CORPORATION (05-44481)
SUMIDA TRADING PTE LTD 996 BENDERMEER RD NO 04 05 TO 06339944 SINGAPORE	2215	Secured: Priority: Administrative: Unsecured: <u>\$2,499.20</u> Total: <u>\$2,499.20</u>	03/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
THE FURUKAWA ELECTRIC CO LTD C/O PENN AYERS BUTLER ESQ SQUIRE SANDERS & DEMPSEY LLP 600 HANSEN WY PALO ALTO, CA 94304-1043	16555	Secured: Priority: Administrative: Unsecured: <u>\$48,067.68</u> Total: <u>\$48,067.68</u>	02/26/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
THERMOTEC SA DE CV 1302 S 5TH ST HOPKINS, MN 55343	6096	Secured: Priority: Administrative: Unsecured: <u>\$14,647.45</u> Total: <u>\$14,647.45</u>	05/16/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
THIERICA INC 900 CLANCY AVE NE GRAND RAPIDS, MI 49503	11536	Secured: Priority: Administrative: Unsecured: <u>\$4,591.80</u> Total: <u>\$4,591.80</u>	07/27/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TR BUTTERFIELD TRAIL CORP NDH PROPERTY MANAGEMENT SERVICES 7400 VISCOUNT STE 240 EL PASO, TX 79925	12342	Secured: Priority: Administrative: Unsecured: <u>\$32,627.13</u> Total: <u>\$32,627.13</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 52 \$4,380,909.06

EXHIBIT C - EXHIBIT C CLAIM (OBJECTED-TO CLAIM TO BE DISALLOWED)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICAN AIKOKU ALPHA INC ATTN GARY VIST ESQ C/O MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	16796	Secured: Priority: \$429,525.84 Administrative: Unsecured: _____ Total: \$429,525.84	01/29/2008	DELPHI CORPORATION (05-44481)
Total:		1		\$429,525.84

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 2468 Date Filed: 04/03/2006 Docketed Total: \$517,747.63 Filing Creditor Name: 3M COMPANY OFFICE OF GENERAL COUNSEL BLDG 220 9E 02 ST PAUL, MN 55144	Claim Holder Name 3M COMPANY OFFICE OF GENERAL COUNSEL BLDG 220 9E 02 ST PAUL, MN 55144 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$517,747.63 \$517,747.63	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 12159 Date Filed: 07/28/2006 Docketed Total: \$7,450.00 Filing Creditor Name: ALPHA PRODUCTS INC 351 IRVING DR OXNARD, CA 93030	Claim Holder Name ALPHA PRODUCTS INC 351 IRVING DR OXNARD, CA 93030 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$7,450.00 \$7,450.00	

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 12840 Date Filed: 07/28/2006 Docketed Total: \$662,721.49 Filing Creditor Name: BARNES GROUP INC TYLER COOPER & ALCORN LLP 185 ASYLUM ST CITY PLACE I 35TH FL HARTFORD, CT 06103-3488	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$662,721.49 \$662,721.49	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12687 Date Filed: 07/28/2006 Docketed Total: \$1,510,230.74 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$486,583.11</td><td>\$1,023,647.63</td></tr><tr><td></td><td></td><td>\$486,583.11</td><td>\$1,023,647.63</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$486,583.11	\$1,023,647.63			\$486,583.11	\$1,023,647.63	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$486,583.11	\$1,023,647.63											
		\$486,583.11	\$1,023,647.63											

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 10388 Date Filed: 07/24/2006 Docketed Total: \$141,675.49 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC 411 W PUTNAM AVE STE 225 GRENWICH, CT 06830	Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$141,675.49</td></tr><tr><td></td><td></td><td></td><td>\$141,675.49</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$141,675.49				\$141,675.49	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$111,540.19</td></tr><tr><td></td><td></td><td></td><td>\$111,540.19</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$111,540.19				\$111,540.19
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$141,675.49																							
			\$141,675.49																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$111,540.19																							
			\$111,540.19																							
Claim: 9796 Date Filed: 07/18/2006 Docketed Total: \$572,033.91 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$8,179.67</td><td>\$563,854.24</td></tr><tr><td></td><td></td><td>\$8,179.67</td><td>\$563,854.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$8,179.67	\$563,854.24			\$8,179.67	\$563,854.24	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,476.50</td></tr><tr><td></td><td></td><td></td><td>\$5,476.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,476.50				\$5,476.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$8,179.67	\$563,854.24																							
		\$8,179.67	\$563,854.24																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,476.50																							
			\$5,476.50																							
Claim: 12673 Date Filed: 07/28/2006 Docketed Total: \$73,596.89 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$73,596.89</td></tr><tr><td></td><td></td><td></td><td>\$73,596.89</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$73,596.89				\$73,596.89	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$47,959.08</td></tr><tr><td></td><td></td><td></td><td>\$47,959.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$47,959.08				\$47,959.08
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$73,596.89																							
			\$73,596.89																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$47,959.08																							
			\$47,959.08																							

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 9791 Date Filed: 07/18/2006 Docketed Total: \$299,745.20 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 425 GREENWICH, CT 06830	Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 425 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$5,367.21</td><td>\$294,377.99</td></tr><tr><td></td><td></td><td>\$5,367.21</td><td>\$294,377.99</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,367.21	\$294,377.99			\$5,367.21	\$294,377.99	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$5,367.21	\$294,377.99											
		\$5,367.21	\$294,377.99											

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 12694 Date Filed: 07/28/2006 Docketed Total: \$91,243.71 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$91,243.71</td></tr><tr><td></td><td></td><td></td><td>\$91,243.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$91,243.71				\$91,243.71	 <table><tr><td></td><td>Allowed Total:</td><td>\$5,593.21</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,593.21</td></tr><tr><td></td><td></td><td></td><td>\$5,593.21</td></tr></table>		Allowed Total:	\$5,593.21	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,593.21				\$5,593.21
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$91,243.71																										
			\$91,243.71																										
	Allowed Total:	\$5,593.21																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$5,593.21																										
			\$5,593.21																										
Claim: 7371 Date Filed: 06/02/2006 Docketed Total: \$694,417.04 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$694,417.04</td></tr><tr><td></td><td></td><td></td><td>\$694,417.04</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$694,417.04				\$694,417.04	 <table><tr><td></td><td>Allowed Total:</td><td>\$570,735.18</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$570,735.18</td></tr><tr><td></td><td></td><td></td><td>\$570,735.18</td></tr></table>		Allowed Total:	\$570,735.18	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$570,735.18				\$570,735.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$694,417.04																										
			\$694,417.04																										
	Allowed Total:	\$570,735.18																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$570,735.18																										
			\$570,735.18																										
Claim: 8807 Date Filed: 06/30/2006 Docketed Total: \$4,687.50 Filing Creditor Name: CUSTOM PRODUCTS CORP 457 STATE ST NORTH HAVEN, CT 06473	Claim Holder Name CUSTOM PRODUCTS CORP 457 STATE ST NORTH HAVEN, CT 06473 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$4,687.50</td></tr><tr><td></td><td></td><td></td><td>\$4,687.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$4,687.50				\$4,687.50	 <table><tr><td></td><td>Allowed Total:</td><td>\$2,343.75</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$2,343.75</td></tr><tr><td></td><td></td><td></td><td>\$2,343.75</td></tr></table>		Allowed Total:	\$2,343.75	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$2,343.75				\$2,343.75
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44507			\$4,687.50																										
			\$4,687.50																										
	Allowed Total:	\$2,343.75																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44507			\$2,343.75																										
			\$2,343.75																										

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 10906</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$234,133.66</div> <div>Filing Creditor Name:</div> <div>DATWYLER RUBBER & PLASTICS</div> <div>NELSON MULLINS RILEY &</div> <div>SCARBOROUGH</div> <div>PO BOX 11070</div> <div>COLUMBIA, SC 29211-1070</div>	<div>Claim Holder Name</div> <div>LONGACRE MASTER FUND LTD</div> <div>810 SEVENTH AVE 33RD FL</div> <div>NEW YORK, NY 10019</div> <div>Docketed Total: \$234,133.66</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$234,133.66</div></div></div> <div>\$234,133.66</div>	<div>Allowed Total: \$126,124.21</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$126,124.21</div></div></div> <div>\$126,124.21</div>
<div>Claim: 10907</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$929,544.79</div> <div>Filing Creditor Name:</div> <div>DATWYLER RUBBER & PLASTICS</div> <div>NELSON MULLINS RILEY &</div> <div>SCARBOROUGH</div> <div>PO BOX 11070</div> <div>COLUMBIA, SC 29211-1070</div>	<div>Claim Holder Name</div> <div>LONGACRE MASTER FUND LTD</div> <div>810 SEVENTH AVE 33RD FL</div> <div>NEW YORK, NY 10019</div> <div>Docketed Total: \$929,544.79</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$929,544.79</div></div></div> <div>\$929,544.79</div>	<div>Allowed Total: \$401,688.36</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$401,688.36</div></div></div> <div>\$401,688.36</div>
<div>Claim: 16284</div> <div>Date Filed: 09/05/2006</div> <div>Docketed Total: \$34,134.78</div> <div>Filing Creditor Name:</div> <div>DAWLEN CORP</div> <div>2029 MICOR DR</div> <div>PO BOX 884</div> <div>JACKSON, MI 49203</div>	<div>Claim Holder Name</div> <div>AMROC INVESTMENTS LLC</div> <div>535 MADISON AVE 15TH FL</div> <div>NEW YORK, NY 10022</div> <div>Docketed Total: \$34,134.78</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$34,134.78</div></div></div> <div>\$34,134.78</div>	<div>Allowed Total: \$4,852.44</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$4,852.44</div></div></div> <div>\$4,852.44</div>
<div>Claim: 7244</div> <div>Date Filed: 06/01/2006</div> <div>Docketed Total: \$12,223.86</div> <div>Filing Creditor Name:</div> <div>DICKEY GRABLER CO</div> <div>10302 MADISON</div> <div>CLEVELAND, OH 44102</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC</div> <div>411 W PUTNAM AVE S 225</div> <div>GREENWICH, CT 06830</div> <div>Docketed Total: \$12,223.86</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$12,223.86</div></div></div> <div>\$12,223.86</div>	<div>Allowed Total: \$8,584.04</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$8,584.04</div></div></div> <div>\$8,584.04</div>

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 8374 Date Filed: 06/22/2006 Docketed Total: \$1,302.72 Filing Creditor Name: DYNACAST DEUTSCHLAND GMBH & CO KG HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219	Claim Holder Name DYNACAST DEUTSCHLAND GMBH & CO KG HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,302.72 \$1,302.72	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 2063 Date Filed: 02/21/2006 Docketed Total: \$108,786.45 Filing Creditor Name: EMERSON & CUMING INC 46 MANNING RD BILLERICA, MA 01821	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$108,786.45 \$108,786.45	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 14126 Date Filed: 07/31/2006 Docketed Total: \$376,357.61 Filing Creditor Name: FCI AUTOMOTIVE DEUTSCHLAND GMBH PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110	Claim Holder Name FCI AUTOMOTIVE DEUTSCHLAND Docketed Total: \$376,357.61 GMBH PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$376,357.61</td></tr><tr><td></td><td></td><td></td><td>\$376,357.61</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$376,357.61				\$376,357.61	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$376,357.61											
			\$376,357.61											

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 12212 Date Filed: 07/28/2006 Docketed Total: \$800,348.45 Filing Creditor Name: FLAMBEAU INC 801 LYNN AVE BARABOO, WI 53913	Claim Holder Name FLAMBEAU INC 801 LYNN AVE BARABOO, WI 53913 <u>Case Number*</u> 05-44481 <u>Secured</u> \$800,348.45 <u>Priority</u> <u>Unsecured</u> \$800,348.45	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																			
Claim: 12024 Date Filed: 07/28/2006 Docketed Total: \$6,517,990.78 Filing Creditor Name: FREESCALE SEMICONDUCTOR INC LEWIS AND ROCA LLP 40 N CENTRAL AVE PHOENIX, AZ 85004	Claim Holder Name FREESCALE SEMICONDUCTOR INC LEWIS AND ROCA LLP 40 N CENTRAL AVE PHOENIX, AZ 85004 <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,517,990.78</td></tr><tr><td></td><td></td><td></td><td>\$6,517,990.78</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,517,990.78				\$6,517,990.78	<table><tr><td></td><td>Allowed Total:</td><td>\$6,611,381.90</td></tr></table> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44567</td><td></td><td></td><td>\$145,822.00</td></tr><tr><td>05-44610</td><td></td><td></td><td>\$0.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,465,559.90</td></tr><tr><td></td><td></td><td></td><td>\$6,611,381.90</td></tr></table>		Allowed Total:	\$6,611,381.90	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$145,822.00	05-44610			\$0.00	05-44640			\$6,465,559.90				\$6,611,381.90
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																		
05-44640			\$6,517,990.78																																		
			\$6,517,990.78																																		
	Allowed Total:	\$6,611,381.90																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																		
05-44567			\$145,822.00																																		
05-44610			\$0.00																																		
05-44640			\$6,465,559.90																																		
			\$6,611,381.90																																		
Claim: 16570 Date Filed: 03/12/2007 Docketed Total: \$337,154.09 Filing Creditor Name: GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074	Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$5,981.92</td><td>\$331,172.17</td></tr><tr><td></td><td></td><td>\$5,981.92</td><td>\$331,172.17</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,981.92	\$331,172.17			\$5,981.92	\$331,172.17	<table><tr><td></td><td>Allowed Total:</td><td>\$105,945.75</td></tr></table> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$105,945.75</td></tr><tr><td></td><td></td><td></td><td>\$105,945.75</td></tr></table>		Allowed Total:	\$105,945.75	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$105,945.75				\$105,945.75								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																		
05-44640		\$5,981.92	\$331,172.17																																		
		\$5,981.92	\$331,172.17																																		
	Allowed Total:	\$105,945.75																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																		
05-44640			\$105,945.75																																		
			\$105,945.75																																		
Claim: 10192 Date Filed: 07/21/2006 Docketed Total: \$5,295.00 Filing Creditor Name: GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242 <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44567</td><td></td><td></td><td>\$5,295.00</td></tr><tr><td></td><td></td><td></td><td>\$5,295.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$5,295.00				\$5,295.00	<table><tr><td></td><td>Allowed Total:</td><td>\$950.00</td></tr></table> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44567</td><td></td><td></td><td>\$950.00</td></tr><tr><td></td><td></td><td></td><td>\$950.00</td></tr></table>		Allowed Total:	\$950.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$950.00				\$950.00								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																		
05-44567			\$5,295.00																																		
			\$5,295.00																																		
	Allowed Total:	\$950.00																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																		
05-44567			\$950.00																																		
			\$950.00																																		

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																	
Claim: 15140 Date Filed: 07/31/2006 Docketed Total: \$230,129.45 Filing Creditor Name: GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402	Claim Holder Name GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$136,420.72</td><td>\$93,708.73</td></tr><tr><td></td><td></td><td>\$136,420.72</td><td>\$93,708.73</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$136,420.72	\$93,708.73			\$136,420.72	\$93,708.73	<table><tr><td></td><td>Allowed Total:</td><td>\$128,908.50</td></tr><tr><td></td><td></td><td></td></tr><tr><td><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$128,908.50</td></tr><tr><td></td><td></td><td></td><td>\$128,908.50</td></tr></table></td><td></td><td></td></tr></table>		Allowed Total:	\$128,908.50				<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$128,908.50</td></tr><tr><td></td><td></td><td></td><td>\$128,908.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$128,908.50				\$128,908.50		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																
05-44640		\$136,420.72	\$93,708.73																																
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	Allowed Total:	\$128,908.50																																	
<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$128,908.50</td></tr><tr><td></td><td></td><td></td><td>\$128,908.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$128,908.50				\$128,908.50																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																
05-44640			\$128,908.50																																
			\$128,908.50																																
Claim: 15429 Date Filed: 07/31/2006 Docketed Total: \$431,794.32 Filing Creditor Name: GOBAR SYSTEMS INC TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202	Claim Holder Name GOBAR SYSTEMS INC TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$431,794.32</td></tr><tr><td></td><td></td><td></td><td>\$431,794.32</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$431,794.32				\$431,794.32	<table><tr><td></td><td>Allowed Total:</td><td>\$427,955.37</td></tr><tr><td></td><td></td><td></td></tr><tr><td><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$427,955.37</td></tr><tr><td></td><td></td><td></td><td>\$427,955.37</td></tr></table></td><td></td><td></td></tr></table>		Allowed Total:	\$427,955.37				<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$427,955.37</td></tr><tr><td></td><td></td><td></td><td>\$427,955.37</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$427,955.37				\$427,955.37		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																
05-44481			\$431,794.32																																
			\$431,794.32																																
	Allowed Total:	\$427,955.37																																	
<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$427,955.37</td></tr><tr><td></td><td></td><td></td><td>\$427,955.37</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$427,955.37				\$427,955.37																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																
05-44640			\$427,955.37																																
			\$427,955.37																																
Claim: 831 Date Filed: 11/23/2005 Docketed Total: \$3,847.71 Filing Creditor Name: GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY	Claim Holder Name GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$3,847.71</td></tr><tr><td></td><td></td><td></td><td>\$3,847.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,847.71				\$3,847.71	<table><tr><td></td><td>Allowed Total:</td><td>\$1,783.17</td></tr><tr><td></td><td></td><td></td></tr><tr><td><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,783.17</td></tr><tr><td></td><td></td><td></td><td>\$1,783.17</td></tr></table></td><td></td><td></td></tr></table>		Allowed Total:	\$1,783.17				<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,783.17</td></tr><tr><td></td><td></td><td></td><td>\$1,783.17</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,783.17				\$1,783.17		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																
05-44481			\$3,847.71																																
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																
05-44567			\$1,783.17																																
			\$1,783.17																																

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 13967 Date Filed: 07/31/2006 Docketed Total: \$283,429.97 Filing Creditor Name: HUTCHINSON FTS INC C/O HALPERIN BATTAGLIA RAICHT LLP 555 MADISON AVE 9TH FLOOR NEW YORK, NY 10019	Claim Holder Name HUTCHINSON FTS INC C/O HALPERIN BATTAGLIA RAICHT LLP 555 MADISON AVE 9TH FLOOR NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$283,429.97 \$283,429.97	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																										
Claim: 12400 Date Filed: 07/28/2006 Docketed Total: \$95,890.67 Filing Creditor Name: INFINEON TECHNOLOGIES AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name INFINEON TECHNOLOGIES AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44610</td><td></td><td></td><td>\$95,890.67</td></tr><tr><td></td><td></td><td></td><td>\$95,890.67</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$95,890.67				\$95,890.67	 <table><tbody><tr><td>Allowed Total:</td><td>\$72,058.30</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44610</td><td></td><td></td><td>\$72,058.30</td></tr><tr><td></td><td></td><td></td><td>\$72,058.30</td></tr></tbody></table>	Allowed Total:	\$72,058.30	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$72,058.30				\$72,058.30
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44610			\$95,890.67																									
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Allowed Total:	\$72,058.30																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44610			\$72,058.30																									
			\$72,058.30																									
Claim: 11968 Date Filed: 07/28/2006 Docketed Total: \$6,491,471.33 Filing Creditor Name: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$6,491,471.33</td></tr><tr><td></td><td></td><td></td><td>\$6,491,471.33</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,491,471.33				\$6,491,471.33	 <table><tbody><tr><td>Allowed Total:</td><td>\$6,331,621.10</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$6,331,621.10</td></tr><tr><td></td><td></td><td></td><td>\$6,331,621.10</td></tr></tbody></table>	Allowed Total:	\$6,331,621.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,331,621.10				\$6,331,621.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44640			\$6,491,471.33																									
			\$6,491,471.33																									
Allowed Total:	\$6,331,621.10																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44640			\$6,331,621.10																									
			\$6,331,621.10																									
Claim: 12178 Date Filed: 07/28/2006 Docketed Total: \$177,026.50 Filing Creditor Name: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$177,026.50</td></tr><tr><td></td><td></td><td></td><td>\$177,026.50</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$177,026.50				\$177,026.50	 <table><tbody><tr><td>Allowed Total:</td><td>\$2,556.27</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$2,556.27</td></tr><tr><td></td><td></td><td></td><td>\$2,556.27</td></tr></tbody></table>	Allowed Total:	\$2,556.27	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,556.27				\$2,556.27
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44567			\$177,026.50																									
			\$177,026.50																									
Allowed Total:	\$2,556.27																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44567			\$2,556.27																									
			\$2,556.27																									

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** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 1790</p> <p>Date Filed: 02/06/2006</p> <p>Docketed Total: \$195,077.21</p> <p>Filing Creditor Name:</p> <p>KEY SAFETY SYSTEMS & SUBSIDIARIES</p> <p>KEY SAFETY SYSTEMS INC</p> <p>7000 NINETEEN MILE RD</p> <p>STERLING HEIGHTS, MI 48314</p>	<p>Claim Holder Name</p> <p>KEY SAFETY SYSTEMS & SUBSIDIARIES</p> <p>KEY SAFETY SYSTEMS INC</p> <p>7000 NINETEEN MILE RD</p> <p>STERLING HEIGHTS, MI 48314</p> <p>Docketed Total: \$195,077.21</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44481 _____ _____ \$195,077.21</p> <p>_____ _____ _____ \$195,077.21</p>	<p>Allowed Total: \$61,279.69</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 _____ _____ \$61,279.69</p> <p>_____ _____ _____ \$61,279.69</p>
<p>Claim: 15792</p> <p>Date Filed: 08/02/2006</p> <p>Docketed Total: \$140,983.79</p> <p>Filing Creditor Name:</p> <p>KEYSTONE POWDERED METAL COMPANY</p> <p>BUCHANAN INGERSOLL & ROONEY PC</p> <p>1 CHASE MANHATTAN PLAZA</p> <p>35TH FLR</p> <p>NEW YORK, NY 10007</p>	<p>Claim Holder Name</p> <p>KEYSTONE POWDERED METAL COMPANY</p> <p>BUCHANAN INGERSOLL & ROONEY PC</p> <p>1 CHASE MANHATTAN PLAZA</p> <p>35TH FLR</p> <p>NEW YORK, NY 10007</p> <p>Docketed Total: \$140,983.79</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 _____ _____ \$140,983.79</p> <p>_____ _____ _____ \$140,983.79</p>	<p>Allowed Total: \$19,279.37</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 _____ _____ \$19,279.37</p> <p>_____ _____ _____ \$19,279.37</p>
<p>Claim: 15483</p> <p>Date Filed: 07/31/2006</p> <p>Docketed Total: \$66,952.29</p> <p>Filing Creditor Name:</p> <p>LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY</p> <p>ONE UNIVERSITY PLZ STE 312</p> <p>HACKENSACK, NJ 07601</p>	<p>Claim Holder Name</p> <p>LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY</p> <p>ONE UNIVERSITY PLZ STE 312</p> <p>HACKENSACK, NJ 07601</p> <p>Docketed Total: \$66,952.29</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44507 _____ _____ \$66,952.29</p> <p>_____ _____ _____ \$66,952.29</p>	<p>Allowed Total: \$64,388.47</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44507 _____ _____ \$64,388.47</p> <p>_____ _____ _____ \$64,388.47</p>

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 15476 Date Filed: 07/31/2006 Docketed Total: \$248,551.45 Filing Creditor Name: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$248,551.45</td></tr><tr><td></td><td></td><td></td><td>\$248,551.45</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$248,551.45				\$248,551.45	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$248,551.45											
			\$248,551.45											

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EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 5115 Date Filed: 05/08/2006 Docketed Total: \$210,634.01 Filing Creditor Name: MACHINED PRODUCTS CO 2121 LANDMEIER RD ELK GROVE VILLAGE, IL 60007	Claim Holder Name MACHINED PRODUCTS CO 2121 LANDMEIER RD ELK GROVE VILLAGE, IL 60007 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$210,634.01 \$210,634.01	

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** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																														
Claim: 2402 Date Filed: 03/24/2006 Docketed Total: \$2,537,512.52 Filing Creditor Name: MOTOROLA INC AKA MOTOROLA AIEG MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$750,487.44</td><td></td><td>\$1,787,025.08</td></tr><tr><td></td><td>\$750,487.44</td><td></td><td>\$1,787,025.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$750,487.44		\$1,787,025.08		\$750,487.44		\$1,787,025.08	<table><tr><td></td><td>Allowed Total:</td><td>\$260,400.00</td></tr><tr><td colspan="3"></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$260,400.00</td></tr><tr><td></td><td></td><td></td><td>\$260,400.00</td></tr></table>		Allowed Total:	\$260,400.00				<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$260,400.00				\$260,400.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640	\$750,487.44		\$1,787,025.08																													
	\$750,487.44		\$1,787,025.08																													
	Allowed Total:	\$260,400.00																														
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$260,400.00																													
			\$260,400.00																													
Claim: 2221 Date Filed: 03/07/2006 Docketed Total: \$60,110.00 Filing Creditor Name: NICHIA AMERICA CORPORATION 3775 HEMPLAND RD MOUNTVILLE, PA 17554	Claim Holder Name NICHIA AMERICA CORPORATION 3775 HEMPLAND RD MOUNTVILLE, PA 17554 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$60,110.00</td></tr><tr><td></td><td></td><td></td><td>\$60,110.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$60,110.00				\$60,110.00	<table><tr><td></td><td>Allowed Total:</td><td>\$29,480.00</td></tr><tr><td colspan="3"></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$29,480.00</td></tr><tr><td></td><td></td><td></td><td>\$29,480.00</td></tr></table>		Allowed Total:	\$29,480.00				<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$29,480.00				\$29,480.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$60,110.00																													
			\$60,110.00																													
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$29,480.00																													
			\$29,480.00																													
Claim: 7571 Date Filed: 06/06/2006 Docketed Total: \$152,953.02 Filing Creditor Name: NORTHERN ENGRAVING CORPORATION 803 S BLACK RIVER ST SPARTA, WI 54656	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$152,953.02</td></tr><tr><td></td><td></td><td></td><td>\$152,953.02</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$152,953.02				\$152,953.02	<table><tr><td></td><td>Allowed Total:</td><td>\$130,013.86</td></tr><tr><td colspan="3"></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$130,013.86</td></tr><tr><td></td><td></td><td></td><td>\$130,013.86</td></tr></table>		Allowed Total:	\$130,013.86				<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$130,013.86				\$130,013.86
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$152,953.02																													
			\$152,953.02																													
	Allowed Total:	\$130,013.86																														
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$130,013.86																													
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EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 9771 Date Filed: 07/18/2006 Docketed Total: \$977,354.65 Filing Creditor Name: NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP C O ROBERT SZWAJKOS ESQ CURTIN & HEEFNER LLP 250 N PENNSYLVANIA MORRISVILLE, PA 19067	Claim Holder Name BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$977,354.65</td></tr><tr><td></td><td></td><td></td><td>\$977,354.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$977,354.65				\$977,354.65	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$977,354.65											
			\$977,354.65											

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EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																										
Claim: 11568 Date Filed: 07/27/2006 Docketed Total: \$30,102.47 Filing Creditor Name: ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC ONE RENAISSANCE SQUARE TWO N CENTRAL AVE PHOENIX, AZ 85004-2391	Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td>Case Number*</td><td>Secured</td><td>Priority</td><td>Unsecured</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$30,102.47</td></tr><tr><td></td><td></td><td></td><td>\$30,102.47</td></tr></table>	Case Number*	Secured	Priority	Unsecured	05-44567			\$30,102.47				\$30,102.47	<table><tr><td>Allowed Total:</td><td>\$29,961.47</td></tr></table> <table><tr><td>Case Number*</td><td>Secured</td><td>Priority</td><td>Unsecured</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$29,961.47</td></tr><tr><td></td><td></td><td></td><td>\$29,961.47</td></tr></table>	Allowed Total:	\$29,961.47	Case Number*	Secured	Priority	Unsecured	05-44567			\$29,961.47				\$29,961.47
Case Number*	Secured	Priority	Unsecured																									
05-44567			\$30,102.47																									
			\$30,102.47																									
Allowed Total:	\$29,961.47																											
Case Number*	Secured	Priority	Unsecured																									
05-44567			\$29,961.47																									
			\$29,961.47																									
Claim: 11190 Date Filed: 07/26/2006 Docketed Total: \$87,844.88 Filing Creditor Name: PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110	Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td>Case Number*</td><td>Secured</td><td>Priority</td><td>Unsecured</td></tr><tr><td>05-44610</td><td></td><td></td><td>\$87,844.88</td></tr><tr><td></td><td></td><td></td><td>\$87,844.88</td></tr></table>	Case Number*	Secured	Priority	Unsecured	05-44610			\$87,844.88				\$87,844.88	<table><tr><td>Allowed Total:</td><td>\$74,795.17</td></tr></table> <table><tr><td>Case Number*</td><td>Secured</td><td>Priority</td><td>Unsecured</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$74,795.17</td></tr><tr><td></td><td></td><td></td><td>\$74,795.17</td></tr></table>	Allowed Total:	\$74,795.17	Case Number*	Secured	Priority	Unsecured	05-44640			\$74,795.17				\$74,795.17
Case Number*	Secured	Priority	Unsecured																									
05-44610			\$87,844.88																									
			\$87,844.88																									
Allowed Total:	\$74,795.17																											
Case Number*	Secured	Priority	Unsecured																									
05-44640			\$74,795.17																									
			\$74,795.17																									
Claim: 14347 Date Filed: 07/31/2006 Docketed Total: \$5,486,881.18 Filing Creditor Name: PHILIPS SEMICONDUCTORS INC KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022	Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td>Case Number*</td><td>Secured</td><td>Priority</td><td>Unsecured</td></tr><tr><td>05-44481</td><td></td><td></td><td>\$5,486,881.18</td></tr><tr><td></td><td></td><td></td><td>\$5,486,881.18</td></tr></table>	Case Number*	Secured	Priority	Unsecured	05-44481			\$5,486,881.18				\$5,486,881.18	<table><tr><td>Allowed Total:</td><td>\$1,917,474.40</td></tr></table> <table><tr><td>Case Number*</td><td>Secured</td><td>Priority</td><td>Unsecured</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,917,474.40</td></tr><tr><td></td><td></td><td></td><td>\$1,917,474.40</td></tr></table>	Allowed Total:	\$1,917,474.40	Case Number*	Secured	Priority	Unsecured	05-44640			\$1,917,474.40				\$1,917,474.40
Case Number*	Secured	Priority	Unsecured																									
05-44481			\$5,486,881.18																									
			\$5,486,881.18																									
Allowed Total:	\$1,917,474.40																											
Case Number*	Secured	Priority	Unsecured																									
05-44640			\$1,917,474.40																									
			\$1,917,474.40																									

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 10580 Date Filed: 07/25/2006 Docketed Total: \$203,432.68 Filing Creditor Name: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016	Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> \$203,432.68 <u>Priority</u> <u>Unsecured</u> \$203,432.68	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 15231 Date Filed: 07/31/2006 Docketed Total: \$614,058.16 Filing Creditor Name: QUALITY SYNTHETIC RUBBER INC BUCKINGHAM DOOLITTLE & BURROUGHS LLP PO BOX 1500 AKRON, OH 44309-1500	Claim Holder Name QUALITY SYNTHETIC RUBBER INC BUCKINGHAM DOOLITTLE & BURROUGHS LLP PO BOX 1500 AKRON, OH 44309-1500 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44547</td><td></td><td></td><td>\$614,058.16</td></tr><tr><td></td><td></td><td></td><td>\$614,058.16</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44547			\$614,058.16				\$614,058.16	<table><tr><td></td><td>Allowed Total:</td><td>\$333,450.27</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$333,450.27</td></tr><tr><td></td><td></td><td></td><td>\$333,450.27</td></tr></table>		Allowed Total:	\$333,450.27	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$333,450.27				\$333,450.27
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44547			\$614,058.16																										
			\$614,058.16																										
	Allowed Total:	\$333,450.27																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$333,450.27																										
			\$333,450.27																										
Claim: 2739 Date Filed: 04/24/2006 Docketed Total: \$102,734.69 Filing Creditor Name: QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	Claim Holder Name SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$102,734.69</td></tr><tr><td></td><td></td><td></td><td>\$102,734.69</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$102,734.69				\$102,734.69	<table><tr><td></td><td>Allowed Total:</td><td>\$64,447.31</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$64,447.31</td></tr><tr><td></td><td></td><td></td><td>\$64,447.31</td></tr></table>		Allowed Total:	\$64,447.31	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$64,447.31				\$64,447.31
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$102,734.69																										
			\$102,734.69																										
	Allowed Total:	\$64,447.31																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$64,447.31																										
			\$64,447.31																										
Claim: 11264 Date Filed: 07/27/2006 Docketed Total: \$673,272.82 Filing Creditor Name: REPUBLIC ENGINEERED PRODUCTS INC MCDONALD HOPKINS CO LPA 600 SUPERIOR AVE E STE 2100 CLEVELAND, OH 44114	Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$673,272.82</td></tr><tr><td></td><td></td><td></td><td>\$673,272.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$673,272.82				\$673,272.82	<table><tr><td></td><td>Allowed Total:</td><td>\$179,774.97</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$179,774.97</td></tr><tr><td></td><td></td><td></td><td>\$179,774.97</td></tr></table>		Allowed Total:	\$179,774.97	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$179,774.97				\$179,774.97
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$673,272.82																										
			\$673,272.82																										
	Allowed Total:	\$179,774.97																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$179,774.97																										
			\$179,774.97																										
Claim: 11527 Date Filed: 07/27/2006 Docketed Total: \$45,258.00 Filing Creditor Name: ROTAFORM LLC VON BRIESEN & ROPER 411 E WISCONSIN AVE STE 700 MILWAUKEE, WI 53202	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$45,258.00</td></tr><tr><td></td><td></td><td></td><td>\$45,258.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$45,258.00				\$45,258.00	<table><tr><td></td><td>Allowed Total:</td><td>\$37,322.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$37,322.00</td></tr><tr><td></td><td></td><td></td><td>\$37,322.00</td></tr></table>		Allowed Total:	\$37,322.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$37,322.00				\$37,322.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$45,258.00																										
			\$45,258.00																										
	Allowed Total:	\$37,322.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$37,322.00																										
			\$37,322.00																										

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 1216 Date Filed: 12/19/2005 Docketed Total: \$48,089.03 Filing Creditor Name: SFS INTEC INC SPRING ST & VAN REED RD PO BOX 6326 WYOMISSING, PA 19610	Claim Holder Name HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$48,089.03 \$48,089.03	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 11274 Date Filed: 07/27/2006 Docketed Total: \$176,158.38 Filing Creditor Name: SMALL PARTS INC PO BOX 7002 LOGANSPOUT, IN 46947	Claim Holder Name SMALL PARTS INC PO BOX 7002 LOGANSPOUT, IN 46947 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$176,158.38 \$176,158.38	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 14134 Date Filed: 07/31/2006 Docketed Total: \$511,656.31 Filing Creditor Name: SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$511,656.31 \$511,656.31	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 9772 Date Filed: 07/18/2006 Docketed Total: \$72,034.20 Filing Creditor Name: SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY C O ROBERT SZWAJKOS ESQUIRE CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067	Claim Holder Name BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$72,034.20</td></tr><tr><td></td><td></td><td></td><td>\$72,034.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$72,034.20				\$72,034.20	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$72,034.20											
			\$72,034.20											

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 10180 Date Filed: 07/21/2006 Docketed Total: \$1,670,436.79 Filing Creditor Name: THE CHERRY CORPORATION MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096	Claim Holder Name HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> 05-44640 <u>Secured</u> \$1,670,436.79 <u>Priority</u> <u>Unsecured</u> \$1,670,436.79	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 11743 Date Filed: 07/27/2006 Docketed Total: \$1,777,501.48 Filing Creditor Name: TI GROUP AUTOMOTIVE SYSTEMS LLC GENERAL COUNSEL & COMPANY SECRETARY TI AUTOMOTIVE 12345 E NINE MILE RD WARREN, MI 48089-2614	Claim Holder Name JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,777,501.48 \$1,777,501.48	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 9435 Date Filed: 07/13/2006 Docketed Total: \$37,488.17 Filing Creditor Name: TOPCRAFT PRECISION MOLDERS EFT 301 IVYLAND RD WARMINSTER, PA 18974	Claim Holder Name TOPCRAFT PRECISION MOLDERS EFT 301 IVYLAND RD WARMINSTER, PA 18974 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$37,488.17 \$37,488.17	

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 8340 Date Filed: 06/22/2006 Docketed Total: \$2,348.64 Filing Creditor Name: TWOSON ESP INC PO BOX 131 718 MASSACHU SSETTS AVE MATTHEWS, IN 46957	Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,348.64 \$2,348.64	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 9454 Date Filed: 07/13/2006 Docketed Total: \$23,391.86 Filing Creditor Name: VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484	Claim Holder Name VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$23,391.86 \$23,391.86	 <

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 7282 Date Filed: 06/01/2006 Docketed Total: \$44,400.00 Filing Creditor Name: XILINX INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	Claim Holder Name LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF XILINX INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$44,400.00 \$44,400.00	

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
		<div>Total Claims To Be Allowed: 110</div> <div>Total Amount As Docketed: \$81,103,830.31</div> <div>Total Amount As Allowed: \$51,812,464.98</div>

* See Exhibit I for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<div>Claim: 11413</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$617,679.20</div> <div>Filing Creditor Name: ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507</div>	<div>Claim Holder Name</div> <div>ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507</div> <div>Docketed Total: \$617,679.20</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$617,679.20</td></tr><tr><td></td><td></td><td></td><td>\$617,679.20</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$617,679.20				\$617,679.20	<div>Allowed Total: \$231,086.97</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$231,086.97</td></tr><tr><td></td><td></td><td></td><td>\$231,086.97</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$231,086.97				\$231,086.97
Case Number*	Secured	Priority	Unsecured																							
05-44640			\$617,679.20																							
			\$617,679.20																							
Case Number*	Secured	Priority	Unsecured																							
05-44640			\$231,086.97																							
			\$231,086.97																							
<div>Claim: 123</div> <div>Date Filed: 10/25/2005</div> <div>Docketed Total: \$127,102.34</div> <div>Filing Creditor Name: ADVENT TOOL & MOLD INC 999 RIDGEWAY AVE ROCHESTER, NY 14615</div>	<div>Claim Holder Name</div> <div>LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</div> <div>Docketed Total: \$127,102.34</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44481</td><td></td><td></td><td>\$127,102.34</td></tr><tr><td></td><td></td><td></td><td>\$127,102.34</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44481			\$127,102.34				\$127,102.34	<div>Allowed Total: \$111,018.85</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$111,018.85</td></tr><tr><td></td><td></td><td></td><td>\$111,018.85</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$111,018.85				\$111,018.85
Case Number*	Secured	Priority	Unsecured																							
05-44481			\$127,102.34																							
			\$127,102.34																							
Case Number*	Secured	Priority	Unsecured																							
05-44640			\$111,018.85																							
			\$111,018.85																							
<div>Claim: 4232</div> <div>Date Filed: 05/01/2006</div> <div>Docketed Total: \$32,587.26</div> <div>Filing Creditor Name: ALCOTEC WIRE CO 2750 AERO PK DR TRAVERSE CITY, MI 49686-9103</div>	<div>Claim Holder Name</div> <div>ALCOTEC WIRE CO 2750 AERO PK DR TRAVERSE CITY, MI 49686-9103</div> <div>Docketed Total: \$32,587.26</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$32,587.26</td></tr><tr><td></td><td></td><td></td><td>\$32,587.26</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$32,587.26				\$32,587.26	<div>Allowed Total: \$3,665.92</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$3,665.92</td></tr><tr><td></td><td></td><td></td><td>\$3,665.92</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$3,665.92				\$3,665.92
Case Number*	Secured	Priority	Unsecured																							
05-44640			\$32,587.26																							
			\$32,587.26																							
Case Number*	Secured	Priority	Unsecured																							
05-44640			\$3,665.92																							
			\$3,665.92																							
<div>Claim: 1683</div> <div>Date Filed: 01/26/2006</div> <div>Docketed Total: \$78,385.24</div> <div>Filing Creditor Name: ALLIANCE PLASTICS EFT 3123 STATION RD ERIE, PA 16510</div>	<div>Claim Holder Name</div> <div>ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$78,385.24</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$78,385.24</td></tr><tr><td></td><td></td><td></td><td>\$78,385.24</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$78,385.24				\$78,385.24	<div>Allowed Total: \$56,610.31</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$56,610.31</td></tr><tr><td></td><td></td><td></td><td>\$56,610.31</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$56,610.31				\$56,610.31
Case Number*	Secured	Priority	Unsecured																							
05-44640			\$78,385.24																							
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Case Number*	Secured	Priority	Unsecured																							
05-44640			\$56,610.31																							
			\$56,610.31																							

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 15139</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$59,414.30</div> <div>Filing Creditor Name: AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306</div>	<div>Claim Holder Name</div> <div>AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306</div> <div>Docketed Total: \$59,414.30</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$59,414.30</div></div>	<div>Allowed Total: \$51,402.10</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$51,402.10</div></div>
<div>Claim: 15203</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$110,591.58</div> <div>Filing Creditor Name: AMI INDUSTRIES INC 5093 N RED OAK RD LEWISTON, MI 49756</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$110,591.58</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$110,591.58</div></div>	<div>Allowed Total: \$8,868.88</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$8,868.88</div></div>
<div>Claim: 8725</div> <div>Date Filed: 06/28/2006</div> <div>Docketed Total: \$57,311.51</div> <div>Filing Creditor Name: AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR & RUSH INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div>	<div>Claim Holder Name</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$57,311.51</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$57,311.51</div></div>	<div>Allowed Total: \$40,529.86</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$40,529.86</div></div>
<div>Claim: 11196</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$59,444.55</div> <div>Filing Creditor Name: AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT ATTN DAIV S LEINWAND 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div>	<div>Claim Holder Name</div> <div>AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$59,444.55</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$59,444.55</div></div>	<div>Allowed Total: \$5,732.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$5,732.00</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 12346 Date Filed: 07/28/2006 Docketed Total: \$215,079.82 Filing Creditor Name: ANGELL DEMMEL NORTH AMERICA INC 1516 STANLEY AVE DAYTON, OH 45404	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$46,948.73 <u>Unsecured</u> \$168,131.09 \$46,948.73\$168,131.09	

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<div>Claim: 2318</div> <div>Date Filed: 03/16/2006</div> <div>Docketed Total: \$135,690.16</div> <div>Filing Creditor Name: ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div>	<div>Claim Holder Name</div> <div>ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$135,690.16</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$135,690.16</td></tr><tr><td></td><td></td><td></td><td>\$135,690.16</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$135,690.16				\$135,690.16	<div>Allowed Total: \$126,503.74</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$15,815.44</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$110,688.30</td></tr><tr><td></td><td></td><td></td><td>\$126,503.74</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$15,815.44	05-44567			\$110,688.30				\$126,503.74
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$135,690.16																											
			\$135,690.16																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$15,815.44																											
05-44567			\$110,688.30																											
			\$126,503.74																											
<div>Claim: 2090</div> <div>Date Filed: 02/21/2006</div> <div>Docketed Total: \$467,697.04</div> <div>Filing Creditor Name: ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</div>	<div>Claim Holder Name</div> <div>ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$467,697.04</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$467,697.04</td></tr><tr><td></td><td></td><td></td><td>\$467,697.04</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$467,697.04				\$467,697.04	<div>Allowed Total: \$442,461.61</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$442,461.61</td></tr><tr><td></td><td></td><td></td><td>\$442,461.61</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$442,461.61				\$442,461.61				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$467,697.04																											
			\$467,697.04																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$442,461.61																											
			\$442,461.61																											
<div>Claim: 1165</div> <div>Date Filed: 12/14/2005</div> <div>Docketed Total: \$1,280,342.50</div> <div>Filing Creditor Name: ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131</div>	<div>Claim Holder Name</div> <div>ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131</div> <div>Docketed Total: \$1,280,342.50</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,280,342.50</td></tr><tr><td></td><td></td><td></td><td>\$1,280,342.50</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,280,342.50				\$1,280,342.50	<div>Allowed Total: \$674,272.00</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$627,760.00</td></tr><tr><td>05-44539</td><td></td><td></td><td>\$46,512.00</td></tr><tr><td></td><td></td><td></td><td>\$674,272.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$627,760.00	05-44539			\$46,512.00				\$674,272.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$1,280,342.50																											
			\$1,280,342.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$627,760.00																											
05-44539			\$46,512.00																											
			\$674,272.00																											

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 1081</div> <div>Date Filed: 12/02/2005</div> <div>Docketed Total: \$60,182.00</div> <div>Filing Creditor Name:<div>AUSTRIAMICROSYSTEMS AG</div><div>AUSTIAMICROSYSTEMS AG</div><div>SCHLOSS PREMSLAETTEN</div><div>UNTERPREMSTAELTEN, A 8141</div><div>AUSTRIA</div></div>	<div>Claim Holder Name</div> <div>AUSTRIAMICROSYSTEMS AG</div> <div>AUSTIAMICROSYSTEMS AG</div> <div>SCHLOSS PREMSLAETTEN</div> <div>UNTERPREMSTAELTEN, A 8141</div> <div>AUSTRIA</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$60,182.00</div></div></div> <div>\$60,182.00</div>	<div>Allowed Total: \$30,091.00</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$30,091.00</div></div></div> <div>\$30,091.00</div>
<div>Claim: 8141</div> <div>Date Filed: 06/19/2006</div> <div>Docketed Total: \$34,290.00</div> <div>Filing Creditor Name:<div>AUSTRIAMICROSYSTEMS AG</div><div>SCHLOSS PREMSTAETTEN</div><div>UNTERPREMSTAELTEN, A-8141</div><div>AUSTRIA</div></div>	<div>Claim Holder Name</div> <div>AUSTRIAMICROSYSTEMS AG</div> <div>SCHLOSS PREMSTAETTEN</div> <div>UNTERPREMSTAELTEN, A-8141</div> <div>AUSTRIA</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$34,290.00</div></div></div> <div>\$34,290.00</div>	<div>Allowed Total: \$885.00</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$885.00</div></div></div> <div>\$885.00</div>
<div>Claim: 5453</div> <div>Date Filed: 05/10/2006</div> <div>Docketed Total: \$154,424.36</div> <div>Filing Creditor Name:<div>AVERY DENNINSON CORPORATION</div><div>AVERY DENNISON CORPORATION</div><div>7590 AUBURN RD</div><div>PAINESVILLE, OH 44077</div></div>	<div>Claim Holder Name</div> <div>AVERY DENNINSON CORPORATION</div> <div>AVERY DENNISON CORPORATION</div> <div>7590 AUBURN RD</div> <div>PAINESVILLE, OH 44077</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$154,424.36</div></div></div> <div>\$154,424.36</div>	<div>Allowed Total: \$98,950.93</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$98,950.93</div></div></div> <div>\$98,950.93</div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<div>Claim: 9755</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$119,379.15</div> <div>Filing Creditor Name: AVX CORP 801 17TH AVE S MYRTLE BEACH, SC 29577-424</div>	<div>Claim Holder Name</div> <div>AVX CORP 801 17TH AVE S MYRTLE BEACH, SC 29577-424</div> <div>Docketed Total: \$119,379.15</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$11,894.48</td><td>\$107,484.67</td></tr><tr><td></td><td></td><td>\$11,894.48</td><td>\$107,484.67</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$11,894.48	\$107,484.67			\$11,894.48	\$107,484.67	<div>Allowed Total: \$9,368.13</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$8,948.30</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$419.83</td></tr><tr><td></td><td></td><td></td><td>\$9,368.13</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,948.30	05-44567			\$419.83				\$9,368.13
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$11,894.48	\$107,484.67																											
		\$11,894.48	\$107,484.67																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$8,948.30																											
05-44567			\$419.83																											
			\$9,368.13																											
<div>Claim: 11459</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$156,246.02</div> <div>Filing Creditor Name: BAILEY MFG CO LLC 10987 BENNETT STATE RD FORESTVILLE, NY 14062</div>	<div>Claim Holder Name</div> <div>BAILEY MFG CO LLC 10987 BENNETT STATE RD FORESTVILLE, NY 14062</div> <div>Docketed Total: \$156,246.02</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$156,246.02</td></tr><tr><td></td><td></td><td></td><td>\$156,246.02</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$156,246.02				\$156,246.02	<div>Allowed Total: \$115,161.48</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$115,161.48</td></tr><tr><td></td><td></td><td></td><td>\$115,161.48</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$115,161.48				\$115,161.48				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$156,246.02																											
			\$156,246.02																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$115,161.48																											
			\$115,161.48																											
<div>Claim: 10558</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$620,518.73</div> <div>Filing Creditor Name: BATESVILLE TOOL & DIE INC 177 SIX PINE RANCH RD BATESVILLE, IN 47006</div>	<div>Claim Holder Name</div> <div>LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</div> <div>Docketed Total: \$620,518.73</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$620,518.73</td></tr><tr><td></td><td></td><td></td><td>\$620,518.73</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$620,518.73				\$620,518.73	<div>Allowed Total: \$589,587.21</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$589,587.21</td></tr><tr><td></td><td></td><td></td><td>\$589,587.21</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$589,587.21				\$589,587.21				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$620,518.73																											
			\$620,518.73																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$589,587.21																											
			\$589,587.21																											
<div>Claim: 1791</div> <div>Date Filed: 02/06/2006</div> <div>Docketed Total: \$8,866.55</div> <div>Filing Creditor Name: BEKAERT CORPORATION 1395 S MARIETTA PKWY MARIETTA, GA 30067</div>	<div>Claim Holder Name</div> <div>BEKAERT CORPORATION 1395 S MARIETTA PKWY MARIETTA, GA 30067</div> <div>Docketed Total: \$8,866.55</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44624</td><td></td><td>\$8,866.55</td><td></td></tr><tr><td></td><td></td><td>\$8,866.55</td><td></td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624		\$8,866.55				\$8,866.55		<div>Allowed Total: \$1,361.73</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44624</td><td></td><td></td><td>\$1,361.73</td></tr><tr><td></td><td></td><td></td><td>\$1,361.73</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$1,361.73				\$1,361.73				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44624		\$8,866.55																												
		\$8,866.55																												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44624			\$1,361.73																											
			\$1,361.73																											

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 7206 Date Filed: 05/31/2006 Docketed Total: \$31,570.05 Filing Creditor Name: BELLMAN MELCOR INC 18333 S 76TH AVE PO BOX 188 TINLEY PK, IL 60477</p>	<p>Claim Holder Name MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202</p> <p>Docketed Total: \$31,570.05</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$31,570.05 \$31,570.05</p>	<p>Allowed Total: \$16,805.20</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$16,805.20 \$16,805.20</p>
<p>Claim: 12448 Date Filed: 07/28/2006 Docketed Total: \$33,219.20 Filing Creditor Name: BERGQUIST COMPANY 18930 WEST 78TH ST CHANHASSEN, MN 55317</p>	<p>Claim Holder Name BERGQUIST COMPANY 18930 WEST 78TH ST CHANHASSEN, MN 55317</p> <p>Docketed Total: \$33,219.20</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$33,219.20 \$33,219.20</p>	<p>Allowed Total: \$3,307.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$3,307.00 \$3,307.00</p>
<p>Claim: 1389 Date Filed: 12/30/2005 Docketed Total: \$10,302.88 Filing Creditor Name: BONA VISTA PROGRAMS INC 1220 E LAGUNA PO BOX 2496 KOKOMO, IN 46904-2496</p>	<p>Claim Holder Name BONA VISTA PROGRAMS INC 1220 E LAGUNA PO BOX 2496 KOKOMO, IN 46904-2496</p> <p>Docketed Total: \$10,302.88</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$10,302.88 \$10,302.88</p>	<p>Allowed Total: \$10,157.80</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$10,157.80 \$10,157.80</p>
<p>Claim: 16300 Date Filed: 09/12/2006 Docketed Total: \$54,069.91 Filing Creditor Name: BRAININ ADVANCE INDUSTRIES INC 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424</p>	<p>Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p>Docketed Total: \$54,069.91</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$54,069.91 \$54,069.91</p>	<p>Allowed Total: \$5,628.57</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$5,628.57 \$5,628.57</p>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 1908 Date Filed: 02/08/2006 Docketed Total: \$6,425.10 Filing Creditor Name: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$6,425.10</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$6,425.10 \$6,425.10</p>	<p>Allowed Total: \$92.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$92.40 \$92.40</p>
<p>Claim: 16247 Date Filed: 08/18/2006 Docketed Total: \$579,130.61 Filing Creditor Name: C THORREZ INDUSTRIES INC 4909 W MICHIGAN AVE JACKSON, MI 49201</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$579,130.61</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$579,130.61 \$579,130.61</p>	<p>Allowed Total: \$126,534.31</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$126,534.31 \$126,534.31</p>
<p>Claim: 8373 Date Filed: 06/22/2006 Docketed Total: \$778,532.62 Filing Creditor Name: CAPSONIC AUTOMOTIVE INC 460 S SECOND ST ELGIN, IL 60123</p>	<p>Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p>Docketed Total: \$778,532.62</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$778,532.62 \$778,532.62</p>	<p>Allowed Total: \$567.39</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$567.39 \$567.39</p>
<p>Claim: 7659 Date Filed: 06/08/2006 Docketed Total: \$298,168.53 Filing Creditor Name: CAPSONIC GROUP LLC 460 S 2ND ST ELGIN, IL 60123</p>	<p>Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p>Docketed Total: \$298,168.53</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$298,168.53 \$298,168.53</p>	<p>Allowed Total: \$292,724.45</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$292,724.45 \$292,724.45</p>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED												
Claim: 16277 Date Filed: 08/29/2006 Docketed Total: \$659,587.74 Filing Creditor Name: CERTIFIED TOOL & MANUFACTURING 1201 ESTES AVE ELK GROVE VILLAGE, IL 60007-5401	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Docketed Total: \$545,737.74 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$545,737.74</td></tr><tr><td></td><td></td><td></td><td>\$545,737.74</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$545,737.74				\$545,737.74	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$545,737.74											
			\$545,737.74											

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 12685</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$91,628.77</div> <div>Filing Creditor Name:</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$91,628.77</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$91,628.77</div><div>\$91,628.77</div></div>	<div>Allowed Total: \$64,801.77</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$64,801.77</div><div>\$64,801.77</div></div>
<div>Claim: 10402</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$220,188.26</div> <div>Filing Creditor Name:</div> <div>COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE, IL 60191</div>	<div>Claim Holder Name</div> <div>COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE, IL 60191</div> <div>Docketed Total: \$220,188.26</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$220,188.26</div><div>\$220,188.26</div></div>	<div>Allowed Total: \$45,441.87</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$45,441.87</div><div>\$45,441.87</div></div>
<div>Claim: 16018</div> <div>Date Filed: 08/09/2006</div> <div>Docketed Total: \$3,352.00</div> <div>Filing Creditor Name:</div> <div>DAJACO INDUSTRIES INC 49715 LEONA CHESTERFIELD, MI 48051</div>	<div>Claim Holder Name</div> <div>DAJACO INDUSTRIES INC 49715 LEONA CHESTERFIELD, MI 48051</div> <div>Docketed Total: \$3,352.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$3,352.00</div><div>\$3,352.00</div></div>	<div>Allowed Total: \$1,300.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$1,300.00</div><div>\$1,300.00</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 2747</div> <div>Date Filed: 04/24/2006</div> <div>Docketed Total: \$71,255.39</div> <div>Filing Creditor Name: DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070</div>	<div>Claim Holder Name</div> <div>DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070</div> <div>Docketed Total: \$71,255.39</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44567</div><div>\$71,255.39</div><div>\$71,255.39</div></div>	<div>Allowed Total: \$53,085.76</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44567</div><div>\$53,085.76</div><div>\$53,085.76</div></div>
<div>Claim: 15226</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$87,775.20</div> <div>Filing Creditor Name: DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538</div>	<div>Claim Holder Name</div> <div>DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538</div> <div>Docketed Total: \$87,775.20</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$87,775.20</div><div>\$87,775.20</div></div>	<div>Allowed Total: \$80,539.55</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$80,539.55</div><div>\$80,539.55</div></div>
<div>Claim: 1586</div> <div>Date Filed: 01/17/2006</div> <div>Docketed Total: \$16,269.10</div> <div>Filing Creditor Name: DEVRIES INTERNATIONAL INC 1645 REYNOLDS AVE IRVINE, CA 92614</div>	<div>Claim Holder Name</div> <div>DEVRIES INTERNATIONAL INC 1645 REYNOLDS AVE IRVINE, CA 92614</div> <div>Docketed Total: \$16,269.10</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$16,269.10</div><div>\$16,269.10</div></div>	<div>Allowed Total: \$15,489.10</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$15,489.10</div><div>\$15,489.10</div></div>
<div>Claim: 14401</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$4,652.71</div> <div>Filing Creditor Name: DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div>	<div>Claim Holder Name</div> <div>DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div> <div>Docketed Total: \$4,652.71</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$4,652.71</div><div>\$4,652.71</div></div>	<div>Allowed Total: \$3,294.59</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$3,294.59</div><div>\$3,294.59</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<div>Claim: 14402</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$18,385.92</div> <div>Filing Creditor Name: DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div>	<div>Claim Holder Name</div> <div>DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div> <div>Docketed Total: \$18,385.92</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td>\$18,385.92</td><td></td><td></td></tr><tr><td></td><td>\$18,385.92</td><td></td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	\$18,385.92				\$18,385.92			<div>Allowed Total: \$2,903.04</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$2,903.04</td></tr><tr><td></td><td></td><td></td><td>\$2,903.04</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,903.04				\$2,903.04
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567	\$18,385.92																									
	\$18,385.92																									
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$2,903.04																							
			\$2,903.04																							
<div>Claim: 7343</div> <div>Date Filed: 06/02/2006</div> <div>Docketed Total: \$59,296.80</div> <div>Filing Creditor Name: DOW CORNING CORP 2200 W SALZBURG RD MIDLAND, MI 48686</div>	<div>Claim Holder Name</div> <div>DOW CORNING CORP 2200 W SALZBURG RD MIDLAND, MI 48686</div> <div>Docketed Total: \$59,296.80</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$59,296.80</td></tr><tr><td></td><td></td><td></td><td>\$59,296.80</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$59,296.80				\$59,296.80	<div>Allowed Total: \$17,184.49</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$17,184.49</td></tr><tr><td></td><td></td><td></td><td>\$17,184.49</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$17,184.49				\$17,184.49
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$59,296.80																							
			\$59,296.80																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$17,184.49																							
			\$17,184.49																							
<div>Claim: 7341</div> <div>Date Filed: 06/02/2006</div> <div>Docketed Total: \$34,468.09</div> <div>Filing Creditor Name: DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686</div>	<div>Claim Holder Name</div> <div>DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686</div> <div>Docketed Total: \$34,468.09</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$34,468.09</td></tr><tr><td></td><td></td><td></td><td>\$34,468.09</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,468.09				\$34,468.09	<div>Allowed Total: \$26,554.57</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$26,554.57</td></tr><tr><td></td><td></td><td></td><td>\$26,554.57</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$26,554.57				\$26,554.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$34,468.09																							
			\$34,468.09																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$26,554.57																							
			\$26,554.57																							
<div>Claim: 116</div> <div>Date Filed: 10/25/2005</div> <div>Docketed Total: \$289,004.91</div> <div>Filing Creditor Name: DRAKA AUTOMOTIVE GMBH DICKESTR 23 WUPPERTAL, D 42369 GERMANY</div>	<div>Claim Holder Name</div> <div>DRAKA AUTOMOTIVE GMBH DICKESTR 23 WUPPERTAL, D 42369 GERMANY</div> <div>Docketed Total: \$289,004.91</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$289,004.91</td></tr><tr><td></td><td></td><td></td><td>\$289,004.91</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$289,004.91				\$289,004.91	<div>Allowed Total: \$11,929.34</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$11,929.34</td></tr><tr><td></td><td></td><td></td><td>\$11,929.34</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$11,929.34				\$11,929.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$289,004.91																							
			\$289,004.91																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$11,929.34																							
			\$11,929.34																							

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 9916</div> <div>Date Filed: 07/19/2006</div> <div>Docketed Total: \$86,129.80</div> <div>Filing Creditor Name: DYBROOK PRODUCTS INC 5232 TOD AVE S W UNIT 23 WARREN, OH 44481-972</div>	<div>Claim Holder Name</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$86,129.80</div><div>\$86,129.80</div></div></div>	<div><div>Allowed Total:</div><div>\$56,728.06</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$56,728.06</div><div>\$56,728.06</div></div></div>
<div>Claim: 8376</div> <div>Date Filed: 06/22/2006</div> <div>Docketed Total: \$131,187.07</div> <div>Filing Creditor Name: DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219</div>	<div>Claim Holder Name</div> <div>DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$3,221.49</div><div>\$127,965.58</div><div>\$3,221.49</div><div>\$127,965.58</div></div></div>	<div><div>Allowed Total:</div><div>\$115,316.42</div></div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$68.19</div><div>\$115,248.23</div><div>\$115,316.42</div></div></div>
<div>Claim: 1464</div> <div>Date Filed: 01/09/2006</div> <div>Docketed Total: \$122,867.13</div> <div>Filing Creditor Name: ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512</div>	<div>Claim Holder Name</div> <div>ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$122,867.13</div><div>\$122,867.13</div></div></div>	<div><div>Allowed Total:</div><div>\$18,036.90</div></div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$18,036.90</div><div>\$18,036.90</div></div></div>
<div>Claim: 9461</div> <div>Date Filed: 07/13/2006</div> <div>Docketed Total: \$52,740.26</div> <div>Filing Creditor Name: EVOX RIFA INC 1900 N ROSELLE RD STE 405 SCHAUMBURG, IL 60195-3172</div>	<div>Claim Holder Name</div> <div>EVOX RIFA INC 1900 N ROSELLE RD STE 405 SCHAUMBURG, IL 60195-3172</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$52,740.26</div><div>\$52,740.26</div></div></div>	<div><div>Allowed Total:</div><div>\$22,878.00</div></div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$22,878.00</div><div>\$22,878.00</div></div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 16751</div> <div>Date Filed: 12/05/2007</div> <div>Docketed Total: \$250,422.69</div> <div>Filing Creditor Name: F&G MULTI SLIDE INC 130 INDUSTRIAL DR FRANKLIN, OH 45005</div>	<div>Claim Holder Name</div> <div>F&G MULTI SLIDE INC 130 INDUSTRIAL DR FRANKLIN, OH 45005</div> <div>Docketed Total: \$250,422.69</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$250,422.69</div><div>\$250,422.69</div></div>	<div>Allowed Total: \$237,791.47</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$237,791.47</div><div>\$237,791.47</div></div>
<div>Claim: 2350</div> <div>Date Filed: 03/21/2006</div> <div>Docketed Total: \$222,736.28</div> <div>Filing Creditor Name: FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775</div>	<div>Claim Holder Name</div> <div>FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775</div> <div>Docketed Total: \$222,736.28</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$4,013.35</div><div>\$218,722.93</div><div>\$4,013.35</div><div>\$218,722.93</div></div>	<div>Allowed Total: \$43,226.19</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$43,226.19</div><div>\$43,226.19</div></div>
<div>Claim: 12839</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$492,938.78</div> <div>Filing Creditor Name: FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086</div>	<div>Claim Holder Name</div> <div>FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086</div> <div>Docketed Total: \$492,938.78</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$492,938.78</div><div>\$492,938.78</div></div>	<div>Allowed Total: \$253,703.19</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$253,703.19</div><div>\$253,703.19</div></div>
<div>Claim: 6993</div> <div>Date Filed: 05/30/2006</div> <div>Docketed Total: \$1,535.40</div> <div>Filing Creditor Name: GAPI USA 300 HULS DR CLAYTON, OH 45315</div>	<div>Claim Holder Name</div> <div>GAPI USA 300 HULS DR CLAYTON, OH 45315</div> <div>Docketed Total: \$1,535.40</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$1,535.40</div><div>\$1,535.40</div></div>	<div>Allowed Total: \$652.50</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$652.50</div><div>\$652.50</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 10199</div> <div>Date Filed: 07/21/2006</div> <div>Docketed Total: \$341,525.93</div> <div>Filing Creditor Name: GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242</div>	<div>Claim Holder Name</div> <div>GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>05-44640</div><div></div><div></div><div>\$341,525.93</div></div> <div><div></div><div></div><div></div><div>\$341,525.93</div></div>	<div>Allowed Total: \$284,394.80</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>05-44640</div><div></div><div></div><div>\$284,394.80</div></div> <div><div></div><div></div><div></div><div>\$284,394.80</div></div>
<div>Claim: 9219</div> <div>Date Filed: 07/10/2006</div> <div>Docketed Total: \$290,762.87</div> <div>Filing Creditor Name: GREYSTONE OF LINCOLN INC 7 WELLINGTON RD LINCOLN, RI 02865</div>	<div>Claim Holder Name</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>05-44640</div><div></div><div></div><div>\$290,762.87</div></div> <div><div></div><div></div><div></div><div>\$290,762.87</div></div>	<div>Allowed Total: \$264,541.61</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>05-44640</div><div></div><div></div><div>\$264,541.61</div></div> <div><div></div><div></div><div></div><div>\$264,541.61</div></div>
<div>Claim: 16746</div> <div>Date Filed: 11/13/2007</div> <div>Docketed Total: \$41,723.84</div> <div>Filing Creditor Name: H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071</div>	<div>Claim Holder Name</div> <div>H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>05-44640</div><div></div><div>\$7,002.35</div><div>\$34,721.49</div></div> <div><div></div><div></div><div>\$7,002.35</div><div>\$34,721.49</div></div>	<div>Allowed Total: \$32,682.97</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>05-44640</div><div></div><div></div><div>\$32,682.97</div></div> <div><div></div><div></div><div></div><div>\$32,682.97</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 7603</div> <div>Date Filed: 06/07/2006</div> <div>Docketed Total: \$2,614.68</div> <div>Filing Creditor Name: H & M COMPANY INC 200 CHIHUAHUA ST SAN ANTONIO, TX 78207-6330</div>	<div>Claim Holder Name</div> <div>H & M COMPANY INC 200 CHIHUAHUA ST SAN ANTONIO, TX 78207-6330</div> <div>Docketed Total: \$2,614.68</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$2,614.68</div><div>\$2,614.68</div></div></div>	<div>Allowed Total: \$872.27</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$872.27</div><div>\$872.27</div></div></div>
<div>Claim: 668</div> <div>Date Filed: 11/18/2005</div> <div>Docketed Total: \$356,407.35</div> <div>Filing Creditor Name: HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA</div>	<div>Claim Holder Name</div> <div>HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA</div> <div>Docketed Total: \$356,407.35</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$356,407.35</div><div>\$356,407.35</div></div></div>	<div>Allowed Total: \$130,033.90</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$130,033.90</div><div>\$130,033.90</div></div></div>
<div>Claim: 1307</div> <div>Date Filed: 12/27/2005</div> <div>Docketed Total: \$5,374.05</div> <div>Filing Creditor Name: HECKETHORN MANUFACTURING CO INC 2005 FORREST ST DYERSBURG, TN 38024</div>	<div>Claim Holder Name</div> <div>DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108</div> <div>Docketed Total: \$5,374.05</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$5,374.05</div><div>\$5,374.05</div></div></div>	<div>Allowed Total: \$1,728.00</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$1,728.00</div><div>\$1,728.00</div></div></div>
<div>Claim: 7706</div> <div>Date Filed: 06/09/2006</div> <div>Docketed Total: \$50,895.80</div> <div>Filing Creditor Name: HENNESSEY CAPITAL SOLUTIONS ASSIGNEE PLASTIC SOLUTIONS INC 23261 WOODWARD AVE HUNTINGTON WOODS, MI 48070-1362</div>	<div>Claim Holder Name</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$50,895.80</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$50,895.80</div><div>\$50,895.80</div></div></div>	<div>Allowed Total: \$12,236.35</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$12,236.35</div><div>\$12,236.35</div></div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<div>Claim: 3827</div> <div>Date Filed: 05/01/2006</div> <div>Docketed Total: \$31,046.14</div> <div>Filing Creditor Name: HENRY COUNTY RURAL ELECTRIC ME HENRY COUNTY REMC 201 N 6TH ST NEW CASTLE, IN 47362</div>	<div>Claim Holder Name</div> <div>LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY COUNTY REMC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</div> <div>Docketed Total: \$31,046.14</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td></td><td>\$31,046.14</td></tr><tr><td></td><td></td><td></td><td>\$31,046.14</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$31,046.14				\$31,046.14	<div>Allowed Total: \$15,224.53</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$15,224.53</td></tr><tr><td></td><td></td><td></td><td>\$15,224.53</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$15,224.53				\$15,224.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$31,046.14																							
			\$31,046.14																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$15,224.53																							
			\$15,224.53																							
<div>Claim: 2186</div> <div>Date Filed: 03/03/2006</div> <div>Docketed Total: \$41,085.40</div> <div>Filing Creditor Name: HOSIDEN AMERICA CORPORATION MASUDA FUNAI ET AL 203 N LASALLE ST STE 2500 CHICAGO, IL 60601</div>	<div>Claim Holder Name</div> <div>FAIR HARBOR CAPITAL LLC 875 AVE OF THE AMERICAS STE 2305 NEW YORK, NY 10001</div> <div>Docketed Total: \$41,085.40</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$41,085.40</td></tr><tr><td></td><td></td><td></td><td>\$41,085.40</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,085.40				\$41,085.40	<div>Allowed Total: \$37,733.60</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$37,733.60</td></tr><tr><td></td><td></td><td></td><td>\$37,733.60</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$37,733.60				\$37,733.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$41,085.40																							
			\$41,085.40																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$37,733.60																							
			\$37,733.60																							
<div>Claim: 15220</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$321,256.00</div> <div>Filing Creditor Name: HUTCHINSON SEAL CORPORATION PO BOX 1886 GRAND RAPIDS, MI 49501</div>	<div>Claim Holder Name</div> <div>HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070</div> <div>Docketed Total: \$321,256.00</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$321,256.00</td></tr><tr><td></td><td></td><td></td><td>\$321,256.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$321,256.00				\$321,256.00	<div>Allowed Total: \$169,753.45</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$169,753.45</td></tr><tr><td></td><td></td><td></td><td>\$169,753.45</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$169,753.45				\$169,753.45
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$321,256.00																							
			\$321,256.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$169,753.45																							
			\$169,753.45																							
<div>Claim: 480</div> <div>Date Filed: 11/10/2005</div> <div>Docketed Total: \$203,405.32</div> <div>Filing Creditor Name: HYLAND MACHINE COMPANY 1900 KUNTZ RD DAYTON, OH 45404</div>	<div>Claim Holder Name</div> <div>ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018</div> <div>Docketed Total: \$203,405.32</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td></td><td>\$203,405.32</td></tr><tr><td></td><td></td><td></td><td>\$203,405.32</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$203,405.32				\$203,405.32	<div>Allowed Total: \$11,280.00</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td></td><td>\$11,280.00</td></tr><tr><td></td><td></td><td></td><td>\$11,280.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$11,280.00				\$11,280.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$203,405.32																							
			\$203,405.32																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$11,280.00																							
			\$11,280.00																							

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<div>Claim: 9565</div> <div>Date Filed: 07/17/2006</div> <div>Docketed Total: \$4,890.13</div> <div>Filing Creditor Name: ILLINOIS TOOL WORKS INC ANCHOR FASTENERS 26101 FARGO AVE CLEVELAND, OH 44146-1305</div>	<div>Claim Holder Name</div> <div>ILLINOIS TOOL WORKS INC ANCHOR FASTENERS 26101 FARGO AVE CLEVELAND, OH 44146-1305</div> <div>Docketed Total: \$4,890.13</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$4,890.13</td><td></td></tr><tr><td></td><td></td><td>\$4,890.13</td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$4,890.13				\$4,890.13		<div>Allowed Total: \$2,115.60</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,115.60</td></tr><tr><td></td><td></td><td></td><td>\$2,115.60</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,115.60				\$2,115.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$4,890.13																								
		\$4,890.13																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,115.60																							
			\$2,115.60																							
<div>Claim: 6615</div> <div>Date Filed: 05/22/2006</div> <div>Docketed Total: \$7,907.92</div> <div>Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DELTAR ENGINEERED FASTENER 1700 1ST AVE CHIPPEWA FALLS, WI 54729</div>	<div>Claim Holder Name</div> <div>ILLINOIS TOOL WORKS INC ITW DELTAR ENGINEERED FASTENER 1700 1ST AVE CHIPPEWA FALLS, WI 54729</div> <div>Docketed Total: \$7,907.92</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$7,907.92</td></tr><tr><td></td><td></td><td></td><td>\$7,907.92</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$7,907.92				\$7,907.92	<div>Allowed Total: \$7,423.87</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$7,423.87</td></tr><tr><td></td><td></td><td></td><td>\$7,423.87</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,423.87				\$7,423.87
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$7,907.92																							
			\$7,907.92																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$7,423.87																							
			\$7,423.87																							
<div>Claim: 9569</div> <div>Date Filed: 07/17/2006</div> <div>Docketed Total: \$72,359.10</div> <div>Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423</div>	<div>Claim Holder Name</div> <div>ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423</div> <div>Docketed Total: \$72,359.10</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$44,411.35</td><td>\$27,947.75</td></tr><tr><td></td><td></td><td>\$44,411.35</td><td>\$27,947.75</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,411.35	\$27,947.75			\$44,411.35	\$27,947.75	<div>Allowed Total: \$61,077.77</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$61,077.77</td></tr><tr><td></td><td></td><td></td><td>\$61,077.77</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$61,077.77				\$61,077.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,411.35	\$27,947.75																							
		\$44,411.35	\$27,947.75																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$61,077.77																							
			\$61,077.77																							

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<div>Claim: 9574</div> <div>Date Filed: 07/17/2006</div> <div>Docketed Total: \$106,700.48</div> <div>Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DRAWFORM 500 FAIRVIEW ZEELAND, MI 49464</div>	<div>Claim Holder Name</div> <div>ILLINOIS TOOL WORKS INC ITW DRAWFORM 500 FAIRVIEW ZEELAND, MI 49464</div> <div>Docketed Total: \$106,700.48</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$102,936.28</td><td>\$3,764.20</td></tr><tr><td></td><td></td><td>\$102,936.28</td><td>\$3,764.20</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$102,936.28	\$3,764.20			\$102,936.28	\$3,764.20	<div>Allowed Total: \$87,321.04</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$87,321.04</td></tr><tr><td></td><td></td><td></td><td>\$87,321.04</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$87,321.04				\$87,321.04
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$102,936.28	\$3,764.20																							
		\$102,936.28	\$3,764.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$87,321.04																							
			\$87,321.04																							
<div>Claim: 9567</div> <div>Date Filed: 07/17/2006</div> <div>Docketed Total: \$151,274.89</div> <div>Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW SHAKEPROOF AUTOMOTIVE PROD PO BOX 92052 CHICAGO, IL 60675</div>	<div>Claim Holder Name</div> <div>ILLINOIS TOOL WORKS INC ITW SHAKEPROOF AUTOMOTIVE PROD PO BOX 92052 CHICAGO, IL 60675</div> <div>Docketed Total: \$151,274.89</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$151,274.89</td><td></td></tr><tr><td></td><td></td><td>\$151,274.89</td><td></td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$151,274.89				\$151,274.89		<div>Allowed Total: \$38,404.71</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$38,404.71</td></tr><tr><td></td><td></td><td></td><td>\$38,404.71</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$38,404.71				\$38,404.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$151,274.89																								
		\$151,274.89																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$38,404.71																							
			\$38,404.71																							
<div>Claim: 12246</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$18,691.05</div> <div>Filing Creditor Name: ILLINOIS TOOL WORKS INC TRANS TECH AMERICA 475 N GARY AVE CAROL STREAM, IL 60188-490</div>	<div>Claim Holder Name</div> <div>ILLINOIS TOOL WORKS INC TRANS TECH AMERICA 475 N GARY AVE CAROL STREAM, IL 60188-490</div> <div>Docketed Total: \$18,691.05</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$18,691.05</td></tr><tr><td></td><td></td><td></td><td>\$18,691.05</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$18,691.05				\$18,691.05	<div>Allowed Total: \$9,652.50</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$9,652.50</td></tr><tr><td></td><td></td><td></td><td>\$9,652.50</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,652.50				\$9,652.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$18,691.05																							
			\$18,691.05																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$9,652.50																							
			\$9,652.50																							

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 1699</div> <div>Date Filed: 01/30/2006</div> <div>Docketed Total: \$117,572.06</div> <div>Filing Creditor Name: INDUSTRIAL DIELECTRICS INC PO BOX 357 NOBLESVILLE, IN 46060</div>	<div>Claim Holder Name</div> <div>ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$117,572.06</div></div> <div><div>\$117,572.06</div></div>	<div>Allowed Total: \$97,811.66</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$97,811.66</div></div> <div><div>\$97,811.66</div></div>
<div>Claim: 10279</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$1,456,361.79</div> <div>Filing Creditor Name: INTEGRATED SILICON SOLUTION EF INC 2231 LAWSON LN SANTA CLARA, CA 95054</div>	<div>Claim Holder Name</div> <div>INTEGRATED SILICON SOLUTION EF INC 2231 LAWSON LN SANTA CLARA, CA 95054</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$1,456,361.79</div></div> <div><div>\$1,456,361.79</div></div>	<div>Allowed Total: \$1,267,237.10</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$1,267,237.10</div></div> <div><div>\$1,267,237.10</div></div>
<div>Claim: 13788</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$1,423,472.76</div> <div>Filing Creditor Name: INTERNATIONAL RECTIFIER CORPORATION SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071</div>	<div>Claim Holder Name</div> <div>INTERNATIONAL RECTIFIER CORPORATION SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$1,423,472.76</div></div> <div><div>\$1,423,472.76</div></div>	<div>Allowed Total: \$66,745.04</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$66,745.04</div></div> <div><div>\$66,745.04</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 1541</div> <div>Date Filed: 01/17/2006</div> <div>Docketed Total: \$114,460.81</div> <div>Filing Creditor Name: ITT CANNON NEWTON 2881 EAST BAYARD STREET SENECA FALLS, NY 13148</div>	<div>Claim Holder Name</div> <div>ITT CANNON NEWTON 2881 EAST BAYARD STREET SENECA FALLS, NY 13148</div> <div>Docketed Total: \$114,460.81</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$114,460.81</div><div>\$114,460.81</div></div></div>	<div>Allowed Total: \$54,346.05</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$54,346.05</div><div>\$54,346.05</div></div></div>
<div>Claim: 9573</div> <div>Date Filed: 07/17/2006</div> <div>Docketed Total: \$159,690.14</div> <div>Filing Creditor Name: ITW DELTAR INSERT MOLDED PRODUCTS 9629 W 197TH ST MOKENA, IL 60448</div>	<div>Claim Holder Name</div> <div>ITW DELTAR INSERT MOLDED PRODUCTS 9629 W 197TH ST MOKENA, IL 60448</div> <div>Docketed Total: \$159,690.14</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$159,690.14</div><div>\$159,690.14</div></div></div>	<div>Allowed Total: \$94,514.87</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$94,514.87</div><div>\$94,514.87</div></div></div>
<div>Claim: 10421</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$53,587.08</div> <div>Filing Creditor Name: ITW FILTRATION PRODUCTS 18531 SPRING CREEK DR TINLEY PK, IL 60477</div>	<div>Claim Holder Name</div> <div>ITW FILTRATION PRODUCTS 18531 SPRING CREEK DR TINLEY PK, IL 60477</div> <div>Docketed Total: \$53,587.08</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$26,219.78</div><div>\$27,367.30</div><div>\$26,219.78</div><div>\$27,367.30</div></div></div>	<div>Allowed Total: \$38,803.44</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$38,803.44</div><div>\$38,803.44</div></div></div>
<div>Claim: 1688</div> <div>Date Filed: 01/27/2006</div> <div>Docketed Total: \$65,530.04</div> <div>Filing Creditor Name: ITW SHAKEPROOF INDUSTRIAL PRODUCTS 2550 S 27TH AVE BROADVIEW, IL 60155</div>	<div>Claim Holder Name</div> <div>ITW SHAKEPROOF INDUSTRIAL PRODUCTS 2550 S 27TH AVE BROADVIEW, IL 60155</div> <div>Docketed Total: \$65,530.04</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$65,530.04</div><div>\$65,530.04</div></div></div>	<div>Allowed Total: \$29,406.38</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$29,406.38</div><div>\$29,406.38</div></div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 14915 Date Filed: 07/31/2006 Docketed Total: \$468,786.87 Filing Creditor Name: JAMESTOWN CONTAINER CORP SPECIALTY PRODUCTS DIV 2345 WALDEN AVE BUFFALO, NY 14225</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$468,786.87</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$468,786.87 \$468,786.87</p>	<p>Allowed Total: \$393,821.03</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$393,821.03 \$393,821.03</p>
<p>Claim: 8133 Date Filed: 06/16/2006 Docketed Total: \$1,005,284.25 Filing Creditor Name: JIFFY TITE CO INC 4437 WALDEN AVE LANCASTER, NY 14086</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$1,005,284.25</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$1,005,284.25 \$1,005,284.25</p>	<p>Allowed Total: \$995,991.07</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$995,991.07 \$995,991.07</p>
<p>Claim: 533 Date Filed: 11/14/2005 Docketed Total: \$27,398.92 Filing Creditor Name: JOHN GUEST AUTOMOTIVE INC 10 BLOOMFIELD AVE PO BOX 625 PINE BROOK, NJ 07058</p>	<p>Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <p>Docketed Total: \$27,398.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$27,398.92 \$27,398.92</p>	<p>Allowed Total: \$540.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$540.00 \$540.00</p>
<p>Claim: 15565 Date Filed: 07/31/2006 Docketed Total: \$112,181.25 Filing Creditor Name: KAC HOLDINGS INC DBA KESTER KESTER 800 W THORNDAL AVE ITASCA, IL 60143-1341</p>	<p>Claim Holder Name KAC HOLDINGS INC DBA KESTER KESTER 800 W THORNDAL AVE ITASCA, IL 60143-1341</p> <p>Docketed Total: \$112,181.25</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$112,181.25 \$112,181.25</p>	<p>Allowed Total: \$58,202.55</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$58,202.55 \$58,202.55</p>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<div>Claim: 642</div> <div>Date Filed: 11/17/2005</div> <div>Docketed Total: \$1,703,785.68</div> <div>Filing Creditor Name: KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746</div>	<div>Claim Holder Name</div> <div>KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746</div> <div>Docketed Total: \$1,703,785.68</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,703,785.68</td></tr><tr><td></td><td></td><td></td><td>\$1,703,785.68</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44481			\$1,703,785.68				\$1,703,785.68	<div>Allowed Total: \$1,125,779.66</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,125,779.66</td></tr><tr><td></td><td></td><td></td><td>\$1,125,779.66</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$1,125,779.66				\$1,125,779.66				
Case Number*	Secured	Priority	Unsecured																											
05-44481			\$1,703,785.68																											
			\$1,703,785.68																											
Case Number*	Secured	Priority	Unsecured																											
05-44640			\$1,125,779.66																											
			\$1,125,779.66																											
<div>Claim: 105</div> <div>Date Filed: 10/25/2005</div> <div>Docketed Total: \$233,508.18</div> <div>Filing Creditor Name: KEATS MANUFACTURING CO 350 W HOLBROOK DR WHEELING, IL 60090</div>	<div>Claim Holder Name</div> <div>KEATS MANUFACTURING CO 350 W HOLBROOK DR WHEELING, IL 60090</div> <div>Docketed Total: \$233,508.18</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44481</td><td></td><td></td><td>\$233,508.18</td></tr><tr><td></td><td></td><td></td><td>\$233,508.18</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44481			\$233,508.18				\$233,508.18	<div>Allowed Total: \$39,373.15</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$36,339.05</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$3,034.10</td></tr><tr><td></td><td></td><td></td><td>\$39,373.15</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$36,339.05	05-44567			\$3,034.10				\$39,373.15
Case Number*	Secured	Priority	Unsecured																											
05-44481			\$233,508.18																											
			\$233,508.18																											
Case Number*	Secured	Priority	Unsecured																											
05-44640			\$36,339.05																											
05-44567			\$3,034.10																											
			\$39,373.15																											
<div>Claim: 104</div> <div>Date Filed: 10/25/2005</div> <div>Docketed Total: \$25,760.03</div> <div>Filing Creditor Name: KEATS SOUTHWEST INC 350 W HOLBROOK DR WHEELING, IL 60090</div>	<div>Claim Holder Name</div> <div>KEATS SOUTHWEST INC 350 W HOLBROOK DR WHEELING, IL 60090</div> <div>Docketed Total: \$25,760.03</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44481</td><td></td><td></td><td>\$25,760.03</td></tr><tr><td></td><td></td><td></td><td>\$25,760.03</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44481			\$25,760.03				\$25,760.03	<div>Allowed Total: \$9,051.14</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,051.14</td></tr><tr><td></td><td></td><td></td><td>\$9,051.14</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$9,051.14				\$9,051.14				
Case Number*	Secured	Priority	Unsecured																											
05-44481			\$25,760.03																											
			\$25,760.03																											
Case Number*	Secured	Priority	Unsecured																											
05-44640			\$9,051.14																											
			\$9,051.14																											
<div>Claim: 12210</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$34,446.55</div> <div>Filing Creditor Name: KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606</div>	<div>Claim Holder Name</div> <div>KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606</div> <div>Docketed Total: \$34,446.55</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44567</td><td></td><td></td><td>\$34,446.55</td></tr><tr><td></td><td></td><td></td><td>\$34,446.55</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44567			\$34,446.55				\$34,446.55	<div>Allowed Total: \$14,465.05</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44567</td><td></td><td></td><td>\$14,465.05</td></tr><tr><td></td><td></td><td></td><td>\$14,465.05</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44567			\$14,465.05				\$14,465.05				
Case Number*	Secured	Priority	Unsecured																											
05-44567			\$34,446.55																											
			\$34,446.55																											
Case Number*	Secured	Priority	Unsecured																											
05-44567			\$14,465.05																											
			\$14,465.05																											

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 12211</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$881,156.41</div> <div>Filing Creditor Name:</div> <div>KEMET ELECTRONICS CORPORATION</div> <div>PO BOX 5928</div> <div>GREENVILLE, SC 29606</div>	<div>Claim Holder Name</div> <div>KEMET ELECTRONICS CORPORATION</div> <div>PO BOX 5928</div> <div>GREENVILLE, SC 29606</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640</div> <div>\$881,156.41</div> <div>\$881,156.41</div>	<div>Allowed Total: \$152,937.45</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640</div> <div>\$152,937.45</div> <div>\$152,937.45</div>
<div>Claim: 14534</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$3,629,694.59</div> <div>Filing Creditor Name:</div> <div>L&W ENGINEERING CO</div> <div>40950 WOODWARD AVE STE 100</div> <div>BLOOMFIELD HILLS, MI 48304</div>	<div>Claim Holder Name</div> <div>TPG CREDIT MANAGMENT LP</div> <div>90 S SEVENTH ST</div> <div>MINNEAPOLIS, MN 55402</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640</div> <div>\$3,629,694.59</div> <div>\$3,629,694.59</div>	<div>Allowed Total: \$543,640.44</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640</div> <div>\$543,640.44</div> <div>\$543,640.44</div>
<div>Claim: 9832</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$268,853.90</div> <div>Filing Creditor Name:</div> <div>LDI INCORPORATED</div> <div>4311 PATTERSON</div> <div>GRAND RAPIDS, MI 49512</div>	<div>Claim Holder Name</div> <div>LDI INCORPORATED</div> <div>4311 PATTERSON</div> <div>GRAND RAPIDS, MI 49512</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640</div> <div>\$268,853.90</div> <div>\$268,853.90</div>	<div>Allowed Total: \$192,950.99</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640</div> <div>\$192,950.99</div> <div>\$192,950.99</div>
<div>Claim: 11925</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$317,117.86</div> <div>Filing Creditor Name:</div> <div>LEXINGTON RUBBER GROUP INC</div> <div>LEXINGTON CONNECTOR SEALS</div> <div>1510 RIDGE RD</div> <div>VIENNA, OH 44473-970</div>	<div>Claim Holder Name</div> <div>LEXINGTON RUBBER GROUP INC</div> <div>LEXINGTON CONNECTOR SEALS</div> <div>1510 RIDGE RD</div> <div>VIENNA, OH 44473-970</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640</div> <div>\$263,044.57</div> <div>\$54,073.29</div> <div>\$263,044.57</div> <div>\$54,073.29</div>	<div>Allowed Total: \$31,398.46</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640</div> <div>\$31,398.46</div> <div>\$31,398.46</div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 1994 Date Filed: 02/14/2006 Docketed Total: \$35,738.64 Filing Creditor Name: LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103</p>	<p>Claim Holder Name LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103</p> <p>Docketed Total: \$35,738.64</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$35,738.64 \$35,738.64</p>	<p>Allowed Total: \$5,669.94</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$5,669.94 \$5,669.94</p>
<p>Claim: 16307 Date Filed: 09/12/2006 Docketed Total: \$362,371.05 Filing Creditor Name: LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514</p>	<p>Claim Holder Name LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514</p> <p>Docketed Total: \$362,371.05</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$362,371.05 \$362,371.05</p>	<p>Allowed Total: \$10,359.59</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$10,359.59 \$10,359.59</p>
<p>Claim: 15926 Date Filed: 07/26/2006 Docketed Total: \$404,986.61 Filing Creditor Name: M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105</p>	<p>Claim Holder Name M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105</p> <p>Docketed Total: \$404,986.61</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$404,986.61 \$404,986.61</p>	<p>Allowed Total: \$125,651.26</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$125,651.26 \$125,651.26</p>
<p>Claim: 10186 Date Filed: 07/21/2006 Docketed Total: \$130,579.71 Filing Creditor Name: MAGNESIUM ALUMINUM CORP 3425 SERVICE RD CLEVELAND, OH 44111</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$130,579.71</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$130,579.71 \$130,579.71</p>	<p>Allowed Total: \$89,510.49</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$89,510.49 \$89,510.49</p>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<div>Claim: 11453</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$236,298.73</div> <div>Filing Creditor Name: MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202</div>	<div>Claim Holder Name</div> <div>MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202</div> <div>Docketed Total: \$236,298.73</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td>\$25,605.91</td><td></td><td>\$210,692.82</td></tr><tr><td></td><td>\$25,605.91</td><td></td><td>\$210,692.82</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$25,605.91		\$210,692.82		\$25,605.91		\$210,692.82	<div>Allowed Total: \$186,642.58</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$186,642.58</td></tr><tr><td></td><td></td><td></td><td>\$186,642.58</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$186,642.58				\$186,642.58				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$25,605.91		\$210,692.82																											
	\$25,605.91		\$210,692.82																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$186,642.58																											
			\$186,642.58																											
<div>Claim: 523</div> <div>Date Filed: 11/14/2005</div> <div>Docketed Total: \$557,641.90</div> <div>Filing Creditor Name: MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268</div>	<div>Claim Holder Name</div> <div>MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268</div> <div>Docketed Total: \$557,641.90</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$557,641.90</td></tr><tr><td></td><td></td><td></td><td>\$557,641.90</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$557,641.90				\$557,641.90	<div>Allowed Total: \$278,782.37</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$278,782.37</td></tr><tr><td></td><td></td><td></td><td>\$278,782.37</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$278,782.37				\$278,782.37				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$557,641.90																											
			\$557,641.90																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$278,782.37																											
			\$278,782.37																											
<div>Claim: 5306</div> <div>Date Filed: 05/08/2006</div> <div>Docketed Total: \$53,842.15</div> <div>Filing Creditor Name: MATSUO ELECTRONICS OF AMERICA 2134 MAIN ST STE 100 HUNTINGTON BEACH, CA 92648</div>	<div>Claim Holder Name</div> <div>MATSUO ELECTRONICS OF AMERICA 2134 MAIN ST STE 100 HUNTINGTON BEACH, CA 92648</div> <div>Docketed Total: \$53,842.15</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$53,842.15</td></tr><tr><td></td><td></td><td></td><td>\$53,842.15</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$53,842.15				\$53,842.15	<div>Allowed Total: \$20,019.25</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$20,019.25</td></tr><tr><td>05-44610</td><td></td><td></td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td>\$20,019.25</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$20,019.25	05-44610			\$0.00				\$20,019.25
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$53,842.15																											
			\$53,842.15																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$20,019.25																											
05-44610			\$0.00																											
			\$20,019.25																											

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<div>Claim: 9576</div> <div>Date Filed: 07/17/2006</div> <div>Docketed Total: \$64,897.96</div> <div>Filing Creditor Name: MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD ELK GROVE VILLAGE, IL 60007</div>	<div>Claim Holder Name</div> <div>MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD ELK GROVE VILLAGE, IL 60007</div> <div>Docketed Total: \$64,897.96</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td>\$53,088.55</td><td>\$11,809.41</td></tr><tr><td></td><td></td><td>\$53,088.55</td><td>\$11,809.41</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640		\$53,088.55	\$11,809.41			\$53,088.55	\$11,809.41	<div>Allowed Total: \$44,746.93</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$44,746.93</td></tr><tr><td></td><td></td><td></td><td>\$44,746.93</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$44,746.93				\$44,746.93
Case Number*	Secured	Priority	Unsecured																							
05-44640		\$53,088.55	\$11,809.41																							
		\$53,088.55	\$11,809.41																							
Case Number*	Secured	Priority	Unsecured																							
05-44640			\$44,746.93																							
			\$44,746.93																							
<div>Claim: 11455</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$358,636.72</div> <div>Filing Creditor Name: METAL FLOW CORPORATION 11694 JAMES ST HOLLAND, MI 49424</div>	<div>Claim Holder Name</div> <div>LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</div> <div>Docketed Total: \$358,636.72</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$358,636.72</td></tr><tr><td></td><td></td><td></td><td>\$358,636.72</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$358,636.72				\$358,636.72	<div>Allowed Total: \$334,323.99</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$334,323.99</td></tr><tr><td></td><td></td><td></td><td>\$334,323.99</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$334,323.99				\$334,323.99
Case Number*	Secured	Priority	Unsecured																							
05-44640			\$358,636.72																							
			\$358,636.72																							
Case Number*	Secured	Priority	Unsecured																							
05-44640			\$334,323.99																							
			\$334,323.99																							
<div>Claim: 3755</div> <div>Date Filed: 05/01/2006</div> <div>Docketed Total: \$89,760.00</div> <div>Filing Creditor Name: METAL MATIC INC 629 SECOND ST SE MINNEAPOLIS, MN 55414-2106</div>	<div>Claim Holder Name</div> <div>ORE HILL HUB FUND LTD 650 FIFTH AVE 9TH FL NEW YORK, NY 10019</div> <div>Docketed Total: \$89,760.00</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44481</td><td></td><td></td><td>\$89,760.00</td></tr><tr><td></td><td></td><td></td><td>\$89,760.00</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44481			\$89,760.00				\$89,760.00	<div>Allowed Total: \$43,303.48</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44481</td><td></td><td></td><td>\$43,303.48</td></tr><tr><td></td><td></td><td></td><td>\$43,303.48</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44481			\$43,303.48				\$43,303.48
Case Number*	Secured	Priority	Unsecured																							
05-44481			\$89,760.00																							
			\$89,760.00																							
Case Number*	Secured	Priority	Unsecured																							
05-44481			\$43,303.48																							
			\$43,303.48																							
<div>Claim: 8682</div> <div>Date Filed: 06/27/2006</div> <div>Docketed Total: \$323,679.01</div> <div>Filing Creditor Name: METAL TECHNOLOGIES INC 1401 S GRANDSTAFF DR AUBURN, IN 46706</div>	<div>Claim Holder Name</div> <div>LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</div> <div>Docketed Total: \$323,679.01</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44481</td><td></td><td></td><td>\$323,679.01</td></tr><tr><td></td><td></td><td></td><td>\$323,679.01</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44481			\$323,679.01				\$323,679.01	<div>Allowed Total: \$8,296.48</div> <div><table><tr><th>Case Number*</th><th>Secured</th><th>Priority</th><th>Unsecured</th></tr><tr><td>05-44640</td><td></td><td></td><td>\$8,296.48</td></tr><tr><td></td><td></td><td></td><td>\$8,296.48</td></tr></table></div>	Case Number*	Secured	Priority	Unsecured	05-44640			\$8,296.48				\$8,296.48
Case Number*	Secured	Priority	Unsecured																							
05-44481			\$323,679.01																							
			\$323,679.01																							
Case Number*	Secured	Priority	Unsecured																							
05-44640			\$8,296.48																							
			\$8,296.48																							

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 7578 Date Filed: 06/06/2006 Docketed Total: \$833,534.00 Filing Creditor Name: MICRON SEMICONDUCTOR PROD INC MICRON SEMICONDUCTOR PROD INC 8000 S FEDERAL WAY PO BOX 6 BOISE, ID 83707</p>	<p>Claim Holder Name SPCP GROUP LLC TWO GREENWICH PLAZA 1ST FL GREENWICH, CT 06830</p> <p>Docketed Total: \$833,534.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$833,534.00 \$833,534.00</p>	<p>Allowed Total: \$390,744.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$390,744.00 \$390,744.00</p>
<p>Claim: 6932 Date Filed: 05/26/2006 Docketed Total: \$12,279.00 Filing Creditor Name: MICROSEMI CORP 2381 MORSE AVE IRVINE, CA 92614</p>	<p>Claim Holder Name MICROSEMI CORP 2381 MORSE AVE IRVINE, CA 92614</p> <p>Docketed Total: \$12,279.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$12,279.00 \$12,279.00</p>	<p>Allowed Total: \$7,500.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$7,500.00 \$7,500.00</p>
<p>Claim: 6577 Date Filed: 05/22/2006 Docketed Total: \$258,352.13 Filing Creditor Name: MID CONTINENT SPRING CO EFT PO BOX 649 HOPKINSVILLE, KY 42241-0649</p>	<p>Claim Holder Name MID CONTINENT SPRING CO EFT PO BOX 649 HOPKINSVILLE, KY 42241-0649</p> <p>Docketed Total: \$258,352.13</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$258,352.13 \$258,352.13</p>	<p>Allowed Total: \$253,604.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$253,604.40 \$253,604.40</p>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 12244</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$3,512.31</div> <div>Filing Creditor Name: MID STATES RUBBER PRODUCTS INC NTE 0008090953218 1230 S RACE ST PO BOX 370 PRINCETON, IN 47670</div>	<div>Claim Holder Name</div> <div>MID STATES RUBBER PRODUCTS INC NTE 0008090953218 1230 S RACE ST PO BOX 370 PRINCETON, IN 47670</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div>\$3,512.31</div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div></div></div></div> <div>\$3,512.31</div>	<div></div> <div><div>Allowed Total:</div><div>\$3,105.74</div></div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$3,105.74</div></div> <div>\$3,105.74</div>
<div>Claim: 11688</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$529,365.38</div> <div>Filing Creditor Name: MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042</div>	<div>Claim Holder Name</div> <div>MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$80,487.44</div></div></div> <div>\$80,487.44</div>	<div></div> <div><div>Allowed Total:</div><div>\$496,490.18</div></div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$496,490.18</div></div> <div>\$496,490.18</div>
<div>Claim: 9550</div> <div>Date Filed: 07/17/2006</div> <div>Docketed Total: \$135,856.48</div> <div>Filing Creditor Name: MUELLER INDUSTRIES INC 2199 LAPEER AVE PORT HURON, MI 48060</div>	<div>Claim Holder Name</div> <div>MUELLER INDUSTRIES INC 2199 LAPEER AVE PORT HURON, MI 48060</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$135,856.48</div></div></div> <div>\$135,856.48</div>	<div></div> <div><div>Allowed Total:</div><div>\$42,790.45</div></div> <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$42,790.45</div></div> <div>\$42,790.45</div>
<div>Claim: 16418</div> <div>Date Filed: 11/17/2006</div> <div>Docketed Total: \$107,272.55</div> <div>Filing Creditor Name: NATIONAL MOLDING CORPORATION 5 DUBON COURT FARMINGDALE, NY 11735</div>	<div>Claim Holder Name</div> <div>LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$107,272.55</div></div></div> <div>\$107,272.55</div>	<div></div> <div><div>Allowed Total:</div><div>\$41,178.20</div></div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$41,178.20</div></div> <div>\$41,178.20</div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																																												
<div>Claim: 7550</div> <div>Date Filed: 06/06/2006</div> <div>Docketed Total: \$185,979.44</div> <div>Filing Creditor Name: NEWARK ELECTRONICS PO BOX 94151 PALATINE, IL 60094-4151</div>	<div>Claim Holder Name</div> <div>NEWARK ELECTRONICS PO BOX 94151 PALATINE, IL 60094-4151</div> <div>Docketed Total: \$185,979.44</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$185,979.44</td></tr><tr><td></td><td></td><td></td><td>\$185,979.44</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$185,979.44				\$185,979.44	<div>Allowed Total: \$106,467.28</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44612</td><td></td><td></td><td>\$6,037.59</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$331.84</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$88,909.44</td></tr><tr><td>05-44624</td><td></td><td></td><td>\$70.97</td></tr><tr><td>05-44507</td><td></td><td></td><td>\$10,470.92</td></tr><tr><td>05-44482</td><td></td><td></td><td>\$646.52</td></tr><tr><td></td><td></td><td></td><td>\$106,467.28</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44612			\$6,037.59	05-44567			\$331.84	05-44640			\$88,909.44	05-44624			\$70.97	05-44507			\$10,470.92	05-44482			\$646.52				\$106,467.28
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																											
05-44481			\$185,979.44																																											
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05-44507			\$10,470.92																																											
05-44482			\$646.52																																											
			\$106,467.28																																											
<div>Claim: 878</div> <div>Date Filed: 11/28/2005</div> <div>Docketed Total: \$351,634.04</div> <div>Filing Creditor Name: ONKYO INDUSTRIAL COMPONENTS INC 38701 7 MILE RD STE 295 LIVONIA, MI 48152-7038</div>	<div>Claim Holder Name</div> <div>ONKYO INDUSTRIAL COMPONENTS INC 38701 7 MILE RD STE 295 LIVONIA, MI 48152-7038</div> <div>Docketed Total: \$351,634.04</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$351,634.04</td></tr><tr><td></td><td></td><td></td><td>\$351,634.04</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$351,634.04				\$351,634.04	<div>Allowed Total: \$214,128.30</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$214,128.30</td></tr><tr><td></td><td></td><td></td><td>\$214,128.30</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$214,128.30				\$214,128.30																				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																											
05-44481			\$351,634.04																																											
			\$351,634.04																																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																											
05-44481			\$214,128.30																																											
			\$214,128.30																																											
<div>Claim: 13459</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$370,568.92</div> <div>Filing Creditor Name: PAR FOAM PRODUCTS INC 239 VAN RENSSELAER ST BUFFALO, NY 14210</div>	<div>Claim Holder Name</div> <div>LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</div> <div>Docketed Total: \$370,568.92</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$370,568.92</td></tr><tr><td></td><td></td><td></td><td>\$370,568.92</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$370,568.92				\$370,568.92	<div>Allowed Total: \$360,692.12</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$360,692.12</td></tr><tr><td></td><td></td><td></td><td>\$360,692.12</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$360,692.12				\$360,692.12																				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																											
05-44640			\$370,568.92																																											
			\$370,568.92																																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																											
05-44640			\$360,692.12																																											
			\$360,692.12																																											

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 16557</div> <div>Date Filed: 02/28/2007</div> <div>Docketed Total: \$435,185.00</div> <div>Filing Creditor Name: PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST 40TH FLR CHICAGO, IL 60603</div>	<div>Claim Holder Name</div> <div>PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST 40TH FLR CHICAGO, IL 60603</div> <div>Docketed Total: \$435,185.00</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$435,185.00</div></div>	<div>Allowed Total: \$335,336.01</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$335,336.01</div></div>
<div>Claim: 1156</div> <div>Date Filed: 12/13/2005</div> <div>Docketed Total: \$5,754.73</div> <div>Filing Creditor Name: PENN ENGINEERING & MANUFACTURING CORP 5190 OLD EASTON RD DANBORO, PA 18916</div>	<div>Claim Holder Name</div> <div>PENN ENGINEERING & MANUFACTURING CORP 5190 OLD EASTON RD DANBORO, PA 18916</div> <div>Docketed Total: \$5,754.73</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$5,754.73</div></div>	<div>Allowed Total: \$4,387.53</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$4,387.53</div></div>
<div>Claim: 4278</div> <div>Date Filed: 05/01/2006</div> <div>Docketed Total: \$3,010.00</div> <div>Filing Creditor Name: PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048</div>	<div>Claim Holder Name</div> <div>PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048</div> <div>Docketed Total: \$3,010.00</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$3,010.00</div></div>	<div>Allowed Total: \$1,505.00</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$1,505.00</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 5988</div> <div>Date Filed: 05/16/2006</div> <div>Docketed Total: \$223,768.64</div> <div>Filing Creditor Name: PLASTOMER CORP PO BOX 67000 DEPT 15601 DETROIT, MI 48267-0156</div>	<div>Claim Holder Name</div> <div>LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</div> <div>Docketed Total: \$223,768.64</div> <div><div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44640<div>\$223,768.64</div></div><div>\$223,768.64</div></div>	<div>Allowed Total: \$211,580.00</div> <div><div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44567<div>\$810.00</div></div><div>05-44640<div>\$210,770.00</div></div><div>\$211,580.00</div></div>
<div>Claim: 5388</div> <div>Date Filed: 05/09/2006</div> <div>Docketed Total: \$157,798.33</div> <div>Filing Creditor Name: PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768</div>	<div>Claim Holder Name</div> <div>PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768</div> <div>Docketed Total: \$157,798.33</div> <div><div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44640<div>\$157,798.33</div></div><div>\$157,798.33</div></div>	<div>Allowed Total: \$58,803.92</div> <div><div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44640<div>\$58,803.92</div></div><div>\$58,803.92</div></div>
<div>Claim: 9024</div> <div>Date Filed: 07/05/2006</div> <div>Docketed Total: \$84,777.15</div> <div>Filing Creditor Name: PRECISION HARNESS INC 340 TRANSFER DR STE A INDIANAPOLIS, IN 46214</div>	<div>Claim Holder Name</div> <div>PRECISION HARNESS INC 340 TRANSFER DR STE A INDIANAPOLIS, IN 46214</div> <div>Docketed Total: \$84,777.15</div> <div><div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44481<div>\$84,777.15</div></div><div>\$84,777.15</div></div>	<div>Allowed Total: \$48,442.81</div> <div><div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44640<div>\$48,442.81</div></div><div>\$48,442.81</div></div>
<div>Claim: 16609</div> <div>Date Filed: 06/04/2007</div> <div>Docketed Total: \$193,633.16</div> <div>Filing Creditor Name: PRECISION RESOURCE INC KY DIV 25 FOREST PARKWAY SHELTON, CT 06484</div>	<div>Claim Holder Name</div> <div>PRECISION RESOURCE INC KY DIV 25 FOREST PARKWAY SHELTON, CT 06484</div> <div>Docketed Total: \$193,633.16</div> <div><div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44640<div>\$193,633.16</div></div><div>\$193,633.16</div></div>	<div>Allowed Total: \$191,073.16</div> <div><div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44640<div>\$191,073.16</div></div><div>\$191,073.16</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 16661</div> <div>Date Filed: 10/10/2005</div> <div>Docketed Total: \$56,146.15</div> <div>Filing Creditor Name: PRIDGEON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507</div>	<div>Claim Holder Name</div> <div>PRIDGEON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507</div> <div>Docketed Total: \$56,146.15</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$56,146.15</div></div></div>	<div>Allowed Total: \$51,632.59</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$51,632.59</div></div></div>
<div>Claim: 124</div> <div>Date Filed: 10/25/2005</div> <div>Docketed Total: \$23,878.34</div> <div>Filing Creditor Name: PROMOTECH KUNSTSTOFF UND METTALLVERARBEITUNGSGES MBH UNTERLOCHEN 44 SCHALCHEN, 5231 AUSTRIA</div>	<div>Claim Holder Name</div> <div>LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</div> <div>Docketed Total: \$23,878.34</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$23,878.34</div></div></div>	<div>Allowed Total: \$16,782.17</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$16,782.17</div></div></div>
<div>Claim: 10194</div> <div>Date Filed: 07/21/2006</div> <div>Docketed Total: \$15,361.12</div> <div>Filing Creditor Name: RB & W CORPORATION EFT 5190 BRADCO BLVD MISSISSAUGA, ON L4W 1G7 CANADA</div>	<div>Claim Holder Name</div> <div>RB & W CORPORATION EFT 5190 BRADCO BLVD MISSISSAUGA, ON L4W 1G7 CANADA</div> <div>Docketed Total: \$15,361.12</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$15,361.12</div></div></div>	<div>Allowed Total: \$5,121.28</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$5,121.28</div></div></div>
<div>Claim: 5966</div> <div>Date Filed: 05/16/2006</div> <div>Docketed Total: \$18,475.70</div> <div>Filing Creditor Name: RED SPOT CORP PO BOX 418 EVANSVILLE, IN 47703-0418</div>	<div>Claim Holder Name</div> <div>HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</div> <div>Docketed Total: \$18,475.70</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$18,475.70</div></div></div>	<div>Allowed Total: \$1,545.00</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$1,545.00</div></div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 2748 Date Filed: 04/24/2006 Docketed Total: \$141,705.00 Filing Creditor Name: RF MICRO DEVICES INC 7628 THORNDIKE RD GREENSBORO, NC 27409	Claim Holder Name RF MICRO DEVICES INC 7628 THORNDIKE RD GREENSBORO, NC 27409 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$141,705.00 \$141,705.00	 <

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<div>Claim: 2482</div> <div>Date Filed: 04/03/2006</div> <div>Docketed Total: \$1,495,516.58</div> <div>Filing Creditor Name: ROHM ELECTRONICS USA LLC 10145 PACIFIC HEIGHTS BLVD NO 1000 SAN DIEGO, CA 92121</div>	<div>Claim Holder Name</div> <div>ROHM ELECTRONICS USA LLC 10145 PACIFIC HEIGHTS BLVD NO 1000 SAN DIEGO, CA 92121</div> <div>Docketed Total: \$1,495,516.58</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,495,516.58</td></tr><tr><td></td><td></td><td></td><td>\$1,495,516.58</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,495,516.58				\$1,495,516.58	<div>Allowed Total: \$172,454.57</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$170,853.77</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,600.80</td></tr><tr><td></td><td></td><td></td><td>\$172,454.57</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$170,853.77	05-44567			\$1,600.80				\$172,454.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,495,516.58																											
			\$1,495,516.58																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$170,853.77																											
05-44567			\$1,600.80																											
			\$172,454.57																											
<div>Claim: 9910</div> <div>Date Filed: 07/19/2006</div> <div>Docketed Total: \$401,017.30</div> <div>Filing Creditor Name: RTP CO 580 E FRONT ST WINONA, MN 55987</div>	<div>Claim Holder Name</div> <div>RTP CO 580 E FRONT ST WINONA, MN 55987</div> <div>Docketed Total: \$401,017.30</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$401,017.30</td></tr><tr><td></td><td></td><td></td><td>\$401,017.30</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$401,017.30				\$401,017.30	<div>Allowed Total: \$113,703.04</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$113,703.04</td></tr><tr><td></td><td></td><td></td><td>\$113,703.04</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$113,703.04				\$113,703.04				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$401,017.30																											
			\$401,017.30																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$113,703.04																											
			\$113,703.04																											
<div>Claim: 237</div> <div>Date Filed: 10/31/2005</div> <div>Docketed Total: \$12,076.40</div> <div>Filing Creditor Name: RUDOLPH BROS & CO PO BOX 425 CANAL WINCHESTER, OH 43110</div>	<div>Claim Holder Name</div> <div>RUDOLPH BROS & CO PO BOX 425 CANAL WINCHESTER, OH 43110</div> <div>Docketed Total: \$12,076.40</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$12,076.40</td></tr><tr><td></td><td></td><td></td><td>\$12,076.40</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$12,076.40				\$12,076.40	<div>Allowed Total: \$4,885.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$4,885.00</td></tr><tr><td></td><td></td><td></td><td>\$4,885.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$4,885.00				\$4,885.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$12,076.40																											
			\$12,076.40																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$4,885.00																											
			\$4,885.00																											
<div>Claim: 12030</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$40,444.54</div> <div>Filing Creditor Name: SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202</div>	<div>Claim Holder Name</div> <div>SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202</div> <div>Docketed Total: \$40,444.54</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$40,444.54</td></tr><tr><td></td><td></td><td></td><td>\$40,444.54</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$40,444.54				\$40,444.54	<div>Allowed Total: \$26,062.34</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$22,153.38</td></tr><tr><td>05-44624</td><td></td><td></td><td>\$3,908.96</td></tr><tr><td></td><td></td><td></td><td>\$26,062.34</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$22,153.38	05-44624			\$3,908.96				\$26,062.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$40,444.54																											
			\$40,444.54																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$22,153.38																											
05-44624			\$3,908.96																											
			\$26,062.34																											

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<div>Claim: 2120</div> <div>Date Filed: 02/27/2006</div> <div>Docketed Total: \$97,728.50</div> <div>Filing Creditor Name: SAMUEL SON & CO 4334 WALDEN AVE LANCASTER, NY 14086</div>	<div>Claim Holder Name</div> <div>STONEHILL INSTITUTIONAL PARTNERS LP ATTN STEVE NELSON 885 THIRD AVE 30TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$97,728.50</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$97,728.50</td></tr><tr><td></td><td></td><td></td><td>\$97,728.50</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$97,728.50				\$97,728.50	<div>Allowed Total: \$4,230.00</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$4,230.00</td></tr><tr><td></td><td></td><td></td><td>\$4,230.00</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,230.00				\$4,230.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$97,728.50																							
			\$97,728.50																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$4,230.00																							
			\$4,230.00																							
<div>Claim: 112</div> <div>Date Filed: 10/25/2005</div> <div>Docketed Total: \$57,501.00</div> <div>Filing Creditor Name: SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE SAN DIEGO, CA 92154</div>	<div>Claim Holder Name</div> <div>SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE SAN DIEGO, CA 92154</div> <div>Docketed Total: \$57,501.00</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$57,501.00</td></tr><tr><td></td><td></td><td></td><td>\$57,501.00</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$57,501.00				\$57,501.00	<div>Allowed Total: \$34,785.00</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$34,785.00</td></tr><tr><td></td><td></td><td></td><td>\$34,785.00</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,785.00				\$34,785.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$57,501.00																							
			\$57,501.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$34,785.00																							
			\$34,785.00																							
<div>Claim: 3996</div> <div>Date Filed: 05/01/2006</div> <div>Docketed Total: \$26,845.40</div> <div>Filing Creditor Name: SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM PO BOX 11263 PORTLAND, OR 97211</div>	<div>Claim Holder Name</div> <div>SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM PO BOX 11263 PORTLAND, OR 97211</div> <div>Docketed Total: \$26,845.40</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$26,845.40</td></tr><tr><td></td><td></td><td></td><td>\$26,845.40</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$26,845.40				\$26,845.40	<div>Allowed Total: \$9,273.08</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44507</td><td></td><td></td><td>\$9,273.08</td></tr><tr><td></td><td></td><td></td><td>\$9,273.08</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$9,273.08				\$9,273.08
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$26,845.40																							
			\$26,845.40																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$9,273.08																							
			\$9,273.08																							

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

[illegible]

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 9584</div> <div>Date Filed: 07/17/2006</div> <div>Docketed Total: \$116,843.56</div> <div>Filing Creditor Name:</div> <div>SIERRA LIQUIDITY FUND LLC</div> <div>ASSIGNEE LAKE ERIE PRODUCTS</div> <div>INC LIVONIA FITTINGS</div> <div>PRODUCTS COMPANY ET AL</div> <div>ASSIGNOR</div> <div>2699 WHITE RD STE 255</div> <div>IRVINE, CA 92614</div>	<div>Claim Holder Name</div> <div>SIERRA LIQUIDITY FUND LLC</div> <div>2699 WHITE RD STE 255</div> <div>IRVINE, CA 92614</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$4,797.32</div></div><div><div>Unsecured</div><div>\$112,046.24</div></div></div> <div><div></div><div></div><div>\$4,797.32</div><div>\$112,046.24</div></div>	<div><div></div><div>Allowed Total:</div><div>\$24,015.00</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$24,015.00</div></div></div> <div><div></div><div></div><div></div><div>\$24,015.00</div></div>
<div>Claim: 661</div> <div>Date Filed: 11/18/2005</div> <div>Docketed Total: \$26,961.09</div> <div>Filing Creditor Name:</div> <div>SMALLEY STEEL RING COMPANY</div> <div>555 OAKWOOD RD</div> <div>LAKE ZURICH, IL 60047</div>	<div>Claim Holder Name</div> <div>SMALLEY STEEL RING COMPANY</div> <div>555 OAKWOOD RD</div> <div>LAKE ZURICH, IL 60047</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$26,961.09</div></div></div> <div><div></div><div></div><div></div><div>\$26,961.09</div></div>	<div><div></div><div>Allowed Total:</div><div>\$6,719.23</div></div> <div><div><div>Case Number*</div><div>05-44507</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$4,670.23</div></div></div> <div><div></div><div></div><div></div><div>\$4,670.23</div></div> <div><div><div>Case Number*</div><div>05-44624</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$2,049.00</div></div></div> <div><div></div><div></div><div></div><div>\$2,049.00</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$0.00</div></div></div> <div><div></div><div></div><div></div><div>\$0.00</div></div> <div><div></div><div></div><div></div><div>\$6,719.23</div></div>
<div>Claim: 11963</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$101,068.30</div> <div>Filing Creditor Name:</div> <div>SPECIAL DEVICES</div> <div>INCORPORATED</div> <div>14370 WHITE SAGE RD</div> <div>MOORPARK, CA 93021</div>	<div>Claim Holder Name</div> <div>SPECIAL DEVICES INCORPORATED</div> <div>14370 WHITE SAGE RD</div> <div>MOORPARK, CA 93021</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$101,068.30</div></div></div> <div><div></div><div></div><div></div><div>\$101,068.30</div></div>	<div><div></div><div>Allowed Total:</div><div>\$9,621.42</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$9,621.42</div></div></div> <div><div></div><div></div><div></div><div>\$9,621.42</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 10955</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$126,623.88</div> <div>Filing Creditor Name: SPEED TECH CORPORATION NO 568 SEC 1 MIN SHENG N RD KWEISHAN HSIANG TAOYUAN, HSIEN TAIWAN, PROVINCE OF CHINA</div>	<div>Claim Holder Name</div> <div>SPEED TECH CORPORATION NO 568 SEC 1 MIN SHENG N RD KWEISHAN HSIANG TAOYUAN, HSIEN TAIWAN, PROVINCE OF CHINA</div> <div>Docketed Total: \$126,623.88</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$126,623.88</div><div>\$126,623.88</div></div>	<div>Allowed Total: \$28,216.36</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$28,216.36</div><div>\$28,216.36</div></div>
<div>Claim: 162</div> <div>Date Filed: 10/28/2005</div> <div>Docketed Total: \$243.00</div> <div>Filing Creditor Name: SPERRY & RICE MFG CO LLC 9146 US 52 BROOKVILLE, IN 47012</div>	<div>Claim Holder Name</div> <div>LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SPERRY & RICE MFG CO LLC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</div> <div>Docketed Total: \$243.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$243.00</div><div>\$243.00</div></div>	<div>Allowed Total: \$121.50</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$121.50</div><div>\$121.50</div></div>
<div>Claim: 4746</div> <div>Date Filed: 05/04/2006</div> <div>Docketed Total: \$92,262.14</div> <div>Filing Creditor Name: STADCO INC STADCO AUTOMATIC DIV 632 YELLOW SPRINGS FAIRFIELD R FAIRBORN, OH 45324-976</div>	<div>Claim Holder Name</div> <div>ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018</div> <div>Docketed Total: \$92,262.14</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$92,262.14</div><div>\$92,262.14</div></div>	<div>Allowed Total: \$91,796.37</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$91,796.37</div><div>\$91,796.37</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 1260</div> <div>Date Filed: 12/23/2005</div> <div>Docketed Total: \$126,717.40</div> <div>Filing Creditor Name: STARK MANUFACTURING LLC 1300 S ELMIRA AVE RUSSELLVILLE, AR 72802</div>	<div>Claim Holder Name</div> <div>STARK MANUFACTURING LLC 1300 S ELMIRA AVE RUSSELLVILLE, AR 72802</div> <div>Docketed Total: \$126,717.40</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$126,717.40</div><div>\$126,717.40</div></div></div>	<div>Allowed Total: \$24,789.00</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$24,789.00</div><div>\$24,789.00</div></div></div>
<div>Claim: 8663</div> <div>Date Filed: 06/27/2006</div> <div>Docketed Total: \$5,894.00</div> <div>Filing Creditor Name: STEPHENSON & LAWYER INC 3831 PATTERSON AVE SE PO BOX 8834 GRAND RAPIDS, MI 49518-8834</div>	<div>Claim Holder Name</div> <div>MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202</div> <div>Docketed Total: \$5,894.00</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$5,894.00</div><div>\$5,894.00</div></div></div>	<div>Allowed Total: \$4,160.00</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$4,160.00</div><div>\$4,160.00</div></div></div>
<div>Claim: 1431</div> <div>Date Filed: 01/04/2006</div> <div>Docketed Total: \$20,934.54</div> <div>Filing Creditor Name: STEWART INC 1200 E 36TH ST CHATTANOOGA, TN 37407-2489</div>	<div>Claim Holder Name</div> <div>HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</div> <div>Docketed Total: \$20,934.54</div> <div><div>Case Number*</div><div>05-44610</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$20,934.54</div><div>\$20,934.54</div></div></div>	<div>Allowed Total: \$9,492.60</div> <div><div>Case Number*</div><div>05-44610</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$9,492.60</div><div>\$9,492.60</div></div></div>
<div>Claim: 1521</div> <div>Date Filed: 01/12/2006</div> <div>Docketed Total: \$93,318.95</div> <div>Filing Creditor Name: SUMITOMO SITIX SILICON INC 19801 N TATUM BLVD PHOENIX, AZ 85050</div>	<div>Claim Holder Name</div> <div>SUMITOMO SITIX SILICON INC 19801 N TATUM BLVD PHOENIX, AZ 85050</div> <div>Docketed Total: \$93,318.95</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$93,318.95</div><div>\$93,318.95</div></div></div>	<div>Allowed Total: \$25,616.80</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$25,616.80</div><div>\$25,616.80</div></div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 5400</div> <div>Date Filed: 05/09/2006</div> <div>Docketed Total: \$31,551.00</div> <div>Filing Creditor Name: SUN KWANG BRAZING FILLER METAL SUNKWANG METAL CO LTD 216 SAMSUNGDANG RI SINBUK POCHON KYONGGI, 487913 KOREA, REPUBLIC OF</div>	<div>Claim Holder Name</div> <div>SUN KWANG BRAZING FILLER METAL SUNKWANG METAL CO LTD 216 SAMSUNGDANG RI SINBUK POCHON KYONGGI, 487913 KOREA, REPUBLIC OF</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>\$31,551.00</div><div>Priority</div><div>Unsecured</div></div><div>\$31,551.00</div></div>	<div><div>Allowed Total:</div><div>\$8,866.08</div></div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$8,866.08</div></div><div>\$8,866.08</div></div>
<div>Claim: 11259</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$814,710.90</div> <div>Filing Creditor Name: T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613</div>	<div>Claim Holder Name</div> <div>T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$814,710.90</div></div><div>\$814,710.90</div></div>	<div><div>Allowed Total:</div><div>\$143,378.81</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$143,378.81</div></div><div>\$143,378.81</div></div>
<div>Claim: 11967</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$5,019,217.38</div> <div>Filing Creditor Name: TDK CORPORATION OF AMERICA KATTEN MUCHIN ROSENMAN LLP 525 W MONROE ST CHICAGO, IL 60661-3693</div>	<div>Claim Holder Name</div> <div>GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$5,019,217.38</div></div><div>\$5,019,217.38</div></div>	<div><div>Allowed Total:</div><div>\$4,986,815.92</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$4,986,815.92</div></div><div>\$4,986,815.92</div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<div>Claim: 9019</div> <div>Date Filed: 07/05/2006</div> <div>Docketed Total: \$15,855.76</div> <div>Filing Creditor Name: TDK ELECTRONICS EUROPE GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY</div>	<div>Claim Holder Name</div> <div>TDK ELECTRONICS EUROPE GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY</div> <div>Docketed Total: \$15,855.76</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td></td><td>\$15,855.76</td></tr><tr><td></td><td></td><td></td><td>\$15,855.76</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$15,855.76				\$15,855.76	<div>Allowed Total: \$8,429.59</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td></td><td>\$8,429.59</td></tr><tr><td></td><td></td><td></td><td>\$8,429.59</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$8,429.59				\$8,429.59
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44610			\$15,855.76																							
			\$15,855.76																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44610			\$8,429.59																							
			\$8,429.59																							
<div>Claim: 4734</div> <div>Date Filed: 05/04/2006</div> <div>Docketed Total: \$48,220.13</div> <div>Filing Creditor Name: TEFCO INC 10120 W FLAMINGO RD STE 4 204 LAS VEGAS, NV 89147</div>	<div>Claim Holder Name</div> <div>TEFCO INC 10120 W FLAMINGO RD STE 4 204 LAS VEGAS, NV 89147</div> <div>Docketed Total: \$48,220.13</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$48,220.13</td></tr><tr><td></td><td></td><td></td><td>\$48,220.13</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$48,220.13				\$48,220.13	<div>Allowed Total: \$24,362.56</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$24,362.56</td></tr><tr><td></td><td></td><td></td><td>\$24,362.56</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$24,362.56				\$24,362.56
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$48,220.13																							
			\$48,220.13																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$24,362.56																							
			\$24,362.56																							
<div>Claim: 7443</div> <div>Date Filed: 06/05/2006</div> <div>Docketed Total: \$108,297.25</div> <div>Filing Creditor Name: TEKNOR APEX COMPANY 505 CENTRAL AVE PAWTUCKET, RI 02861</div>	<div>Claim Holder Name</div> <div>TEKNOR APEX COMPANY 505 CENTRAL AVE PAWTUCKET, RI 02861</div> <div>Docketed Total: \$108,297.25</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$108,297.25</td></tr><tr><td></td><td></td><td></td><td>\$108,297.25</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$108,297.25				\$108,297.25	<div>Allowed Total: \$32,433.15</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$32,433.15</td></tr><tr><td></td><td></td><td></td><td>\$32,433.15</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$32,433.15				\$32,433.15
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$108,297.25																							
			\$108,297.25																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$32,433.15																							
			\$32,433.15																							

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<div>Claim: 13420</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$759,698.01</div> <div>Filing Creditor Name: TICONA LLC TICONA FORTRON 8040 DIXIE HWY FLORENCE, KY 41042-2904</div>	<div>Claim Holder Name</div> <div>TICONA LLC TICONA FORTRON 8040 DIXIE HWY FLORENCE, KY 41042-2904</div> <div>Docketed Total: \$759,698.01</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$759,698.01</td></tr><tr><td></td><td></td><td></td><td>\$759,698.01</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$759,698.01				\$759,698.01	<div>Allowed Total: \$747,990.05</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$33,088.73</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$714,901.32</td></tr><tr><td></td><td></td><td></td><td>\$747,990.05</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$33,088.73	05-44640			\$714,901.32				\$747,990.05
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$759,698.01																											
			\$759,698.01																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$33,088.73																											
05-44640			\$714,901.32																											
			\$747,990.05																											
<div>Claim: 1733</div> <div>Date Filed: 01/31/2006</div> <div>Docketed Total: \$8,407.61</div> <div>Filing Creditor Name: TOLLMAN SPRING CO INC 91 ENTERPRISE DR BRISTOL, CT 06010</div>	<div>Claim Holder Name</div> <div>TOLLMAN SPRING CO INC 91 ENTERPRISE DR BRISTOL, CT 06010</div> <div>Docketed Total: \$8,407.61</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$8,407.61</td></tr><tr><td></td><td></td><td></td><td>\$8,407.61</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$8,407.61				\$8,407.61	<div>Allowed Total: \$3,899.17</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$3,899.17</td></tr><tr><td></td><td></td><td></td><td>\$3,899.17</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$3,899.17				\$3,899.17				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$8,407.61																											
			\$8,407.61																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$3,899.17																											
			\$3,899.17																											
<div>Claim: 1920</div> <div>Date Filed: 02/08/2006</div> <div>Docketed Total: \$6,716.00</div> <div>Filing Creditor Name: TOLLMAN SPRING CO INC 91 ENTERPRISE DR BRISTOL, CT 06010</div>	<div>Claim Holder Name</div> <div>TOLLMAN SPRING CO INC 91 ENTERPRISE DR BRISTOL, CT 06010</div> <div>Docketed Total: \$6,716.00</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$6,716.00</td></tr><tr><td></td><td></td><td></td><td>\$6,716.00</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,716.00				\$6,716.00	<div>Allowed Total: \$2,588.00</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$2,588.00</td></tr><tr><td></td><td></td><td></td><td>\$2,588.00</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,588.00				\$2,588.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$6,716.00																											
			\$6,716.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,588.00																											
			\$2,588.00																											
<div>Claim: 1572</div> <div>Date Filed: 01/17/2006</div> <div>Docketed Total: \$33,450.00</div> <div>Filing Creditor Name: TOSOH SMD INC SCHOTTENSTEIN ZOX & DUNN PO BOX 165020 COLUMBUS, OH 43216-5020</div>	<div>Claim Holder Name</div> <div>TOSOH SMD INC SCHOTTENSTEIN ZOX & DUNN PO BOX 165020 COLUMBUS, OH 43216-5020</div> <div>Docketed Total: \$33,450.00</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$33,450.00</td></tr><tr><td></td><td></td><td></td><td>\$33,450.00</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$33,450.00				\$33,450.00	<div>Allowed Total: \$10,900.00</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$10,900.00</td></tr><tr><td></td><td></td><td></td><td>\$10,900.00</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,900.00				\$10,900.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$33,450.00																											
			\$33,450.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$10,900.00																											
			\$10,900.00																											

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 11461 Date Filed: 07/27/2006 Docketed Total: \$179,951.83 Filing Creditor Name: TRAM INC 47200 PORT ST PLYMOUTH, MI 48170	Claim Holder Name TRAM INC 47200 PORT ST PLYMOUTH, MI 48170 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$179,951.83 \$179,951.83	 <

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 12396 Date Filed: 07/28/2006 Docketed Total: \$148,325.65 Filing Creditor Name: TYZ ALL PLASTICS INC 120 EXPRESS ST STE 1 PLAINVIEW, NY 11803</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$148,325.65</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$148,325.65 \$148,325.65</p>	<p>Allowed Total: \$143,898.96</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$143,898.96 \$143,898.96</p>
<p>Claim: 5123 Date Filed: 05/08/2006 Docketed Total: \$6,685.44 Filing Creditor Name: ULTRAFORM INDUSTRIES INC 150 PEYERK CT ROMEO, MI 48065</p>	<p>Claim Holder Name ULTRAFORM INDUSTRIES INC 150 PEYERK CT ROMEO, MI 48065</p> <p>Docketed Total: \$6,685.44</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$6,685.44 \$6,685.44</p>	<p>Allowed Total: \$5,422.74</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$5,422.74 \$5,422.74</p>
<p>Claim: 11437 Date Filed: 07/27/2006 Docketed Total: \$39,624.64 Filing Creditor Name: UNISOURCE WORLDWIDE INC 850 N ARLINGTON HEIGHTS RD ITASCA, IL 60143</p>	<p>Claim Holder Name UNISOURCE WORLDWIDE INC 850 N ARLINGTON HEIGHTS RD ITASCA, IL 60143</p> <p>Docketed Total: \$39,624.64</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$5,500.00 \$34,124.64 \$5,500.00 \$34,124.64</p>	<p>Allowed Total: \$13,620.66</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$13,620.66 \$13,620.66</p>
<p>Claim: 1744 Date Filed: 02/01/2006 Docketed Total: \$70,521.92 Filing Creditor Name: UNITED ELECTRONICS CORP 5321 N PEARL ST ROSEMONT, IL 60018</p>	<p>Claim Holder Name UNITED ELECTRONICS CORP 5321 N PEARL ST ROSEMONT, IL 60018</p> <p>Docketed Total: \$70,521.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$70,521.92 \$70,521.92</p>	<p>Allowed Total: \$41,422.60</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$41,422.60 \$41,422.60</p>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<div>Claim: 1787</div> <div>Date Filed: 02/06/2006</div> <div>Docketed Total: \$596,771.49</div> <div>Filing Creditor Name: UNIVERSAL BEARINGS INC PO BOX 38 BREMEN, IN 46506</div>	<div>Claim Holder Name</div> <div>GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</div> <div>Docketed Total: \$596,771.49</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$132,614.03</td><td>\$464,157.46</td></tr><tr><td></td><td></td><td>\$132,614.03</td><td>\$464,157.46</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$132,614.03	\$464,157.46			\$132,614.03	\$464,157.46	<div>Allowed Total: \$159,738.00</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$159,738.00</td></tr><tr><td></td><td></td><td></td><td>\$159,738.00</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$159,738.00				\$159,738.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$132,614.03	\$464,157.46																							
		\$132,614.03	\$464,157.46																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$159,738.00																							
			\$159,738.00																							
<div>Claim: 1098</div> <div>Date Filed: 12/09/2005</div> <div>Docketed Total: \$54,912.75</div> <div>Filing Creditor Name: UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130</div>	<div>Claim Holder Name</div> <div>UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130</div> <div>Docketed Total: \$54,912.75</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$54,912.75</td></tr><tr><td></td><td></td><td></td><td>\$54,912.75</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$54,912.75				\$54,912.75	<div>Allowed Total: \$13,620.40</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$13,620.40</td></tr><tr><td></td><td></td><td></td><td>\$13,620.40</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,620.40				\$13,620.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$54,912.75																							
			\$54,912.75																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$13,620.40																							
			\$13,620.40																							
<div>Claim: 2069</div> <div>Date Filed: 02/21/2006</div> <div>Docketed Total: \$14,704.15</div> <div>Filing Creditor Name: UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130</div>	<div>Claim Holder Name</div> <div>UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130</div> <div>Docketed Total: \$14,704.15</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$14,704.15</td></tr><tr><td></td><td></td><td></td><td>\$14,704.15</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$14,704.15				\$14,704.15	<div>Allowed Total: \$878.15</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$878.15</td></tr><tr><td></td><td></td><td></td><td>\$878.15</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$878.15				\$878.15
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$14,704.15																							
			\$14,704.15																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$878.15																							
			\$878.15																							

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 222 Date Filed: 10/31/2005 Docketed Total: \$636,399.79 Filing Creditor Name: US FARATHANE CORPORATION 38000 MOUND RD STERLING HEIGHTS, MI 48310</p>	<p>Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p>Docketed Total: \$636,399.79</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$636,399.79 \$636,399.79</p>	<p>Allowed Total: \$474,425.64</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$474,425.64 \$474,425.64</p>
<p>Claim: 12385 Date Filed: 07/28/2006 Docketed Total: \$125,315.71 Filing Creditor Name: VIASYSTEMS 1915 TROLLEY RD YORK, PA 17408</p>	<p>Claim Holder Name VIASYSTEMS 1915 TROLLEY RD YORK, PA 17408</p> <p>Docketed Total: \$125,315.71</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$125,315.71 \$125,315.71</p>	<p>Allowed Total: \$72,912.77</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$72,912.77 \$72,912.77</p>
<p>Claim: 11074 Date Filed: 07/26/2006 Docketed Total: \$285,140.66 Filing Creditor Name: VIKING PLASTICS INC 1 VIKING ST CORY, PA 16407</p>	<p>Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <p>Docketed Total: \$279,593.31</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$279,593.31 \$279,593.31</p>	<p>Allowed Total: \$238,940.13</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$238,940.13 \$238,940.13</p>
<p>Claim: 9452 Date Filed: 07/13/2006 Docketed Total: \$2,675,676.21 Filing Creditor Name: VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484</p>	<p>Claim Holder Name VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484</p> <p>Docketed Total: \$2,675,676.21</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$2,675,676.21 \$2,675,676.21</p>	<p>Allowed Total: \$12,100.42</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$12,100.42 \$12,100.42</p>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 7609</div> <div>Date Filed: 06/07/2006</div> <div>Docketed Total: \$402,499.83</div> <div>Filing Creditor Name:</div> <div>WAKO ELECTRONICS USA INC</div> <div>C O STITES & HARBINSON</div> <div>WAKO ELECTRONICS</div> <div>400 W MARKET ST STE 1800</div> <div>LOUISVILLE, KY 40202</div>	<div>Claim Holder Name</div> <div>AMROC INVESTMENTS LLC</div> <div>535 MADISON AVE 15TH FL</div> <div>NEW YORK, NY 10022</div> <div>Docketed Total: \$402,499.83</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$402,499.83</div><div>\$402,499.83</div></div></div>	<div>Allowed Total: \$373,327.83</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$373,327.83</div><div>\$373,327.83</div></div></div>
<div>Claim: 10207</div> <div>Date Filed: 07/21/2006</div> <div>Docketed Total: \$208,704.95</div> <div>Filing Creditor Name:</div> <div>WAMCO INC</div> <div>AKIN GUMP STRAUSS HAUER & FELD</div> <div>2029 CENTURY PARK E 24TH FL</div> <div>LOS ANGELES, CA 90067</div>	<div>Claim Holder Name</div> <div>AMROC INVESTMENTS LLC</div> <div>535 MADISON AVE 15TH FL</div> <div>NEW YORK, NY 10022</div> <div>Docketed Total: \$208,704.95</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$208,704.95</div><div>\$208,704.95</div></div></div>	<div>Allowed Total: \$133,078.70</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$133,078.70</div><div>\$133,078.70</div></div></div>
<div>Claim: 10752</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$121,998.56</div> <div>Filing Creditor Name:</div> <div>WIEGEL TOOL WORKS INC</div> <div>LEIBOWITZ LAW CENTER</div> <div>420 W CLAYTON ST</div> <div>WAUKEGAN, IL 60085</div>	<div>Claim Holder Name</div> <div>WIEGEL TOOL WORKS INC</div> <div>LEIBOWITZ LAW CENTER</div> <div>420 W CLAYTON ST</div> <div>WAUKEGAN, IL 60085</div> <div>Docketed Total: \$121,998.56</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$121,998.56</div><div>\$121,998.56</div></div></div>	<div>Allowed Total: \$32,288.00</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$32,288.00</div><div>\$32,288.00</div></div></div>
<div>Claim: 12019</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$351,071.44</div> <div>Filing Creditor Name:</div> <div>ZF LEMFORDER SISTEMAS</div> <div>AUTOMOTRICES SA DE CV</div> <div>HUNTER & SCHANK CO LPA</div> <div>1700 CANTON AVE</div> <div>TOLEDO, OH 43604</div>	<div>Claim Holder Name</div> <div>HAIN CAPITAL HOLDINGS LLC</div> <div>301 RTE 17 6TH FL</div> <div>RUTHERFORD, NJ 07070</div> <div>Docketed Total: \$351,071.44</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$351,071.44</div><div>\$351,071.44</div></div></div>	<div>Allowed Total: \$29,240.92</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$29,240.92</div><div>\$29,240.92</div></div></div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 9304 Date Filed: 07/11/2006 Docketed Total: \$114,420.00 Filing Creditor Name: ZILOG INC 532 RACE ST SAN JOSE, CA 95126</div>	<div>Claim Holder Name ZILOG INC 532 RACE ST SAN JOSE, CA 95126 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44567<div>\$114,420.00</div></div><div>\$114,420.00</div></div>	<div><div>Allowed Total:</div><div>\$7,200.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44567<div>\$7,200.00</div></div><div>\$7,200.00</div></div>
		<div>Total Claims To Be Allowed: 175 Total Amount As Docketed: \$47,224,743.14 Total Amount As Allowed: \$24,610,909.14</div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<div>Claim: 2246</div> <div>Date Filed: 03/10/2006</div> <div>Docketed Total: \$6,140,513.59</div> <div>Filing Creditor Name:</div> <div>ALPS AUTOMOTIVE INC</div> <div>GOLDBERG STINNETT MEYERS & DAVIS</div> <div>44 MONTGOMERY ST STE 2900</div> <div>SAN FRANCISCO, CA 94104</div>	<div>Claim Holder Name</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC</div> <div>CO JPMORGAN CHASE BANK NA</div> <div>LEGAL DEPT</div> <div>1 CHASE MANHATTAN PLAZA 26TH FL</div> <div>NEW YORK, NY 10081</div> <div>Docketed Total: \$6,140,513.59</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$6,140,513.59</td></tr><tr><td></td><td></td><td></td><td>\$6,140,513.59</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,140,513.59				\$6,140,513.59	<div>Allowed Total: \$3,155,490.79</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$3,150,240.79</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$5,250.00</td></tr><tr><td></td><td></td><td></td><td>\$3,155,490.79</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,150,240.79	05-44567			\$5,250.00				\$3,155,490.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$6,140,513.59																											
			\$6,140,513.59																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$3,150,240.79																											
05-44567			\$5,250.00																											
			\$3,155,490.79																											
<div>Claim: 16783</div> <div>Date Filed: 01/16/2008</div> <div>Docketed Total: \$429,525.84</div> <div>Filing Creditor Name:</div> <div>AMERICAN AIKOKU ALPHA INC</div> <div>C/O MASUDA FUNAI EIFERT & MITCHELL LTD</div> <div>203 N LASALLE ST STE 2500</div> <div>CHICAGO, IL 60601-1262</div>	<div>Claim Holder Name</div> <div>AMERICAN AIKOKU ALPHA INC</div> <div>C/O MASUDA FUNAI EIFERT & MITCHELL LTD</div> <div>203 N LASALLE ST STE 2500</div> <div>CHICAGO, IL 60601-1262</div> <div>Docketed Total: \$429,525.84</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$5,823.94</td><td>\$423,701.90</td></tr><tr><td></td><td></td><td>\$5,823.94</td><td>\$423,701.90</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$5,823.94	\$423,701.90			\$5,823.94	\$423,701.90	<div>Allowed Total: \$276,562.50</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$276,562.50</td></tr><tr><td></td><td></td><td></td><td>\$276,562.50</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$276,562.50				\$276,562.50				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$5,823.94	\$423,701.90																											
		\$5,823.94	\$423,701.90																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$276,562.50																											
			\$276,562.50																											
<div>Claim: 11659</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$242,455.24</div> <div>Filing Creditor Name:</div> <div>FUJIKURA AMERICA INC</div> <div>3150 CORONADO DR STE A</div> <div>SANTA CLARA, CA 95054-3223</div>	<div>Claim Holder Name</div> <div>FUJIKURA AMERICA INC</div> <div>3150 CORONADO DR STE A</div> <div>SANTA CLARA, CA 95054-3223</div> <div>Docketed Total: \$242,455.24</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td>\$21,813.20</td><td>\$15,482.29</td><td>\$205,159.75</td></tr><tr><td></td><td>\$21,813.20</td><td>\$15,482.29</td><td>\$205,159.75</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$21,813.20	\$15,482.29	\$205,159.75		\$21,813.20	\$15,482.29	\$205,159.75	<div>Allowed Total: \$96,343.87</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$96,343.87</td></tr><tr><td></td><td></td><td></td><td>\$96,343.87</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$96,343.87				\$96,343.87				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$21,813.20	\$15,482.29	\$205,159.75																											
	\$21,813.20	\$15,482.29	\$205,159.75																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$96,343.87																											
			\$96,343.87																											

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 12192</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$1,296,063.40</div> <div>Filing Creditor Name:</div> <div>LORENTSON MFG CO INC</div> <div>PO BOX 932</div> <div>KOKOMO, IN 46903-0932</div>	<div>Claim Holder Name</div> <div>LORENTSON MFG CO INC</div> <div>PO BOX 932</div> <div>KOKOMO, IN 46903-0932</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div>\$789,167.04</div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$506,896.36</div></div></div><div><div></div><div>\$789,167.04</div></div><div><div></div><div>\$506,896.36</div></div></div></div>	<div><div></div><div>Allowed Total:</div><div>\$396,613.90</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$396,613.90</div></div></div><div><div></div><div>\$396,613.90</div></div></div></div>
<div>Claim: 10707</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$2,997,056.91</div> <div>Filing Creditor Name:</div> <div>TYCO ELECTRONICS CORPORATION</div> <div>PO BOX 3608 MS 3826</div> <div>HARRISBURG, PA 17105-3608</div>	<div>Claim Holder Name</div> <div>TYCO ELECTRONICS CORPORATION</div> <div>PO BOX 3608 MS 3826</div> <div>HARRISBURG, PA 17105-3608</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$2,997,056.91</div></div></div><div><div></div><div>\$2,997,056.91</div></div></div></div>	<div><div></div><div>Allowed Total:</div><div>\$1,978,227.84</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44511</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$9,300.79</div></div></div><div><div></div><div>\$9,300.79</div></div></div><div><div><div><div><u>Case Number*</u></div><div>05-44507</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$1,917.20</div></div></div><div><div></div><div>\$1,917.20</div></div></div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$1,932,677.00</div></div></div><div><div></div><div>\$1,932,677.00</div></div></div><div><div><div><div><u>Case Number*</u></div><div>05-44624</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$34,332.85</div></div></div><div><div></div><div>\$34,332.85</div></div></div><div><div></div><div>\$1,978,227.84</div></div></div>
		<div>Total Claims To Be Allowed: 5</div> <div>Total Amount As Docketed: \$11,105,614.98</div> <div>Total Amount As Allowed: \$5,903,238.90</div>

EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 2660 Date Filed: 04/17/2006 Docketed Total: \$420,083,457.18 Filing Creditor Name: LAW DEBENTURE TRUST COMPANY OF NEW YORK BROWN RUDNICK BERLACK ISRAELS LLP SEVEN TIMES SQ NEW YORK, NY 10036</div>	<div>Claim Holder Name LAW DEBENTURE TRUST COMPANY OF NEW YORK BROWN RUDNICK BERLACK ISRAELS LLP SEVEN TIMES SQ NEW YORK, NY 10036 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div></div><div></div><div>\$420,083,457.18</div><div>\$420,083,457.18</div></div></div>	<div><div>Allowed Total:</div><div>\$420,083,457.18</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div></div><div></div><div>\$420,083,457.18</div><div>\$420,083,457.18</div></div>
<div>Claim: 1420 Date Filed: 01/03/2006 Docketed Total: \$6,185,131.57 Filing Creditor Name: PIONEER NORTH AMERICA INC SCHAFFER AND WEINER PLLC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div>	<div>Claim Holder Name WHITEBOX HEDGED HIGH YIELD PARTNERS LP 3033 EXCELSIOR BLVD STE 300 MINNEAPOLIS, MN 55416 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div></div><div>\$3,129,150.38</div><div>\$3,055,981.19</div><div>\$3,129,150.38</div><div>\$3,055,981.19</div></div></div>	<div><div>Allowed Total:</div><div>\$6,185,131.57</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div></div><div></div><div>\$6,185,131.57</div><div>\$6,185,131.57</div></div>
		<div>Total Claims To Be Allowed: 2</div> <div>Total Amount As Docketed: \$426,268,588.75</div> <div>Total Amount As Allowed: \$426,268,588.75</div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT H-1 - ADJOURNED EXHIBIT C CLAIM (OBJECTED-TO CLAIM TO BE DISALLOWED)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
UPG DE MEXICO S DE RL DE CV WILLIAM HOLBROOK DIRECTOR OF FINANCE UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523	13546	Secured: \$42,827.19 Priority: Administrative: Unsecured: _____ Total: \$42,827.19	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 1 \$42,827.19

EXHIBIT H-2 - ADJOURNED EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																														
Claim: 1771 Date Filed: 02/03/2006 Docketed Total: \$200,547.61 Filing Creditor Name: CASTWELL PRODUCTS INC JPMORGAN CHASE BANK NA AS ASSIGNEE OF CASTWELL PRODUCTS INC 270 PARK AVE 17TH FL NEW YORK, NY 10017	Claim Holder Name JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$47,499.91</td><td>\$153,047.70</td></tr><tr><td></td><td></td><td>\$47,499.91</td><td>\$153,047.70</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$47,499.91	\$153,047.70			\$47,499.91	\$153,047.70	<table><tr><td></td><td>Allowed Total:</td><td>\$178,429.84</td></tr><tr><td colspan="3"> </td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$178,429.84</td></tr><tr><td></td><td></td><td></td><td>\$178,429.84</td></tr></table>		Allowed Total:	\$178,429.84	 			<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$178,429.84				\$178,429.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640		\$47,499.91	\$153,047.70																													
		\$47,499.91	\$153,047.70																													
	Allowed Total:	\$178,429.84																														
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$178,429.84																													
			\$178,429.84																													
Claim: 14664 Date Filed: 07/31/2006 Docketed Total: \$2,624,997.09 Filing Creditor Name: COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST COOPER STANDARD AUTOMOTIVE 39550 ORCHARD HILL PL NOVI, MI 48376	Claim Holder Name DEUTSCHE BANK SECURITIES INC 60 WALL ST 3RD FL NEW YORK, NY 10005 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$2,624,997.09</td></tr><tr><td></td><td></td><td></td><td>\$2,624,997.09</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,624,997.09				\$2,624,997.09	<table><tr><td></td><td>Allowed Total:</td><td>\$2,240,832.25</td></tr><tr><td colspan="3"> </td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,240,832.25</td></tr><tr><td></td><td></td><td></td><td>\$2,240,832.25</td></tr></table>		Allowed Total:	\$2,240,832.25	 			<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,240,832.25				\$2,240,832.25
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44481			\$2,624,997.09																													
			\$2,624,997.09																													
	Allowed Total:	\$2,240,832.25																														
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$2,240,832.25																													
			\$2,240,832.25																													
		<div>Total Claims To Be Allowed: 2</div> <div>Total Amount As Docketed: \$2,825,544.70</div> <div>Total Amount As Allowed: \$2,419,262.09</div>																														

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT H-3 - ADJOURNED EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 7325</div> <div>Date Filed: 06/01/2006</div> <div>Docketed Total: \$388,310.09</div> <div>Filing Creditor Name: GOODYEAR CANADA INC 1144 E MARKET ST AKRON, OH 44316</div>	<div>Claim Holder Name</div> <div>JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017</div> <div>Docketed Total: \$388,310.09</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$388,310.09</div><div>\$388,310.09</div></div></div>	<div>Allowed Total: \$347,207.29</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$347,207.29</div><div>\$347,207.29</div></div></div>
<div>Claim: 8523</div> <div>Date Filed: 06/26/2006</div> <div>Docketed Total: \$56,537.23</div> <div>Filing Creditor Name: TWIN CORPORATION WINEGARDEN HALEY LINDHOLM & ROBERTSON PLC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439</div>	<div>Claim Holder Name</div> <div>TWIN CORPORATION WINEGARDEN HALEY LINDHOLM & ROBERTSON PLC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439</div> <div>Docketed Total: \$56,537.23</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$56,537.23</div><div>\$56,537.23</div></div></div>	<div>Allowed Total: \$25,649.26</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$25,186.67</div><div>\$462.59</div><div>\$25,649.26</div></div></div>
		<div>Total Claims To Be Allowed: 2</div> <div>Total Amount As Docketed: \$444,847.32</div> <div>Total Amount As Allowed: \$372,856.55</div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 10656</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$781,205.06</div> <div>Filing Creditor Name:</div> <div>HENKEL CORPORATION</div> <div>HENKEL ELECTRONICS</div> <div>15051 E DON JULIAN RD</div> <div>INDUSTRY, CA 91746</div>	<div>Claim Holder Name</div> <div>HENKEL CORPORATION HENKEL ELECTRONICS</div> <div>15051 E DON JULIAN RD</div> <div>INDUSTRY, CA 91746</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$781,205.00</div></div></div> <div>\$781,205.00</div>	<div><div>Allowed Total:</div><div>\$314,506.62</div></div> <div><div><div>Case Number*</div><div>05-44624</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$576.00</div></div></div> <div>05-44640</div> <div>\$313,930.62</div> <div>\$314,506.62</div>
<div>Claim: 10681</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$781,205.06</div> <div>Filing Creditor Name:</div> <div>HENKEL CORPORATION</div> <div>HENKEL ELECTRONICS</div> <div>15051 E DON JULIAN RD</div> <div>INDUSTRY, CA 91746</div>	<div>Claim Holder Name</div> <div>HENKEL CORPORATION HENKEL ELECTRONICS</div> <div>15051 E DON JULIAN RD</div> <div>INDUSTRY, CA 91746</div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$781,205.00</div></div></div> <div>\$781,205.00</div>	<div><div>Allowed Total:</div><div>\$2,602.35</div></div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$2,602.35</div></div></div> <div>\$2,602.35</div>
<div>Claim: 416</div> <div>Date Filed: 11/07/2005</div> <div>Docketed Total: \$5,415,329.84</div> <div>Filing Creditor Name:</div> <div>HITACHI CHEMICAL</div> <div>SINGAPORE PTE LTD FKA</div> <div>HITACHI CHEMICAL ASIA</div> <div>PACIFIC PTE LTD</div> <div>ATTN MENACHEM O</div> <div>ZELMANOVITZ ESQ</div> <div>101 PARK AVE</div> <div>NEW YORK, NY 10178</div>	<div>Claim Holder Name</div> <div>HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD</div> <div>MORGAN LEWIS & BOCKIUS LLP</div> <div>101 PARK AVE</div> <div>NEW YORK, NY 10178</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$2,110,565.18</div></div><div><div>Unsecured</div><div>\$3,304,764.66</div></div></div> <div>\$2,110,565.18</div> <div>\$3,304,764.66</div>	<div><div>Allowed Total:</div><div>\$3,353,309.95</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$3,353,309.95</div></div></div> <div>\$3,353,309.95</div>
		<div>Total Claims To Be Allowed: 3</div> <div>Total Amount As Docketed: \$6,977,739.96</div> <div>Total Amount As Allowed: \$3,670,418.92</div>

* See Exhibit I for a listing of debtor entities by case number.

EXHIBIT H-5 - ADJOURNED EXHIBIT G CLAIM (ALLOWED CLAIM)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 10271</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$2,044,593,402.77</div> <div>Filing Creditor Name:</div> <div>WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022</div>	<div>Claim Holder Name</div> <div>WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$2,044,593,402.77</div></div></div> <div>\$2,044,593,402.77</div>	<div>Allowed Total: \$2,044,593,402.77</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$2,044,593,402.77</div></div></div> <div>\$2,044,593,402.77</div>
		<div>Total Claims To Be Allowed: 1</div> <div>Total Amount As Docketed: \$2,044,593,402.77</div> <div>Total Amount As Allowed: \$2,044,593,402.77</div>

* See Exhibit I for a listing of debtor entities by case number.

In re DPH Holdings Corp., et al.

Fortieth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit I - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44547	DELPHI ELECTRONICS (HOLDING) LLC
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC
05-47452	DELPHI FURUKAWA WIRING SYSTEMS LLC

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
3M COMPANY	2468	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
A BERGER PRECISION LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ACCURATE THREADED FASTENERS INC ATF INC	11413	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ADVENT TOOL & MOLD INC	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AGAPE PLASTICS INC EFT	3964	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ALCOTEC WIRE CO	4232	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALLEGRO MICRO SYSTEMS INC	1741	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALLIANCE PLASTICS EFT	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALMETALS CO	8455	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPHA PRODUCTS INC	12159	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPS AUTOMOTIVE INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16783	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16796	EXHIBIT C - EXHIBIT C CLAIM (OBJECTED-TO CLAIM TO BE DISALLOWED)
AMERICAN COIL SPRING COMPANY	15139	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMERICAN TECHNICAL CERAMICS	3358	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMG INDUSTRIES INC	5252	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMI INDUSTRIES INC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR & RUSH INC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ANGELL DEMMEL NORTH AMERICA INC	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARC AUTOMOTIVE INC	9151	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ARGO PARTNERS	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARGO PARTNERS	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
ARGO PARTNERS	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ARMADA RUBBER MANUFACTURING COMPANY	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARNESES ELECTRICOS AUTOMOTRICES S A DE C V	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2090	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2164	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2318	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ASM CAPITAL LP	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	2343	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ASM CAPITAL LP	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ATEL LEASING CORPORATION AS AGENT FOR CREDITOR	12195	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATMEL CORPORATION	1165	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUMA TEC SA DE CV	10383	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AUSTRIAMICROSYSTEMS AG	1081	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUSTRIAMICROSYSTEMS AG	8141	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUTOTUBE LTD	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AVERY DENNINSON CORPORATION	5453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AVX CORP	9755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BAILEY MFG CO LLC	11459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BANK OF AMERICA N A	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BARNES GROUP INC	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BASF MEXICANA SA DE CV	6333	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BATESVILLE TOOL & DIE INC	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BEAR STEARNS INVESTMENT PRODUCTS INC	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
BEAR STEARNS INVESTMENT PRODUCTS INC	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEKAERT CORPORATION	1791	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BELLMAN MELCOR INC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BERGQUIST COMPANY	12448	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BONA VISTA PROGRAMS INC	1389	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BOURNS INC	6683	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BRAININ ADVANCE INDUSTRIES INC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BUEHLER MOTOR INC	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BUEHLER MOTOR INC	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
C THORREZ INDUSTRIES INC	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPRO LTD	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CAPSONIC AUTOMOTIVE INC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPSONIC GROUP LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CASTWELL PRODUCTS INC	1771	EXHIBIT H-2 - ADJOURNED EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CENTURY MOLD & TOOL CO	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CERTIFIED TOOL & MANUFACTURING	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CHICAGO RIVET & MACHINE CO	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5083	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5084	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5085	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5086	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5087	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COLLINS & AIKMAN	15339	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
COMMERCIAL PACKAGING INC	3304	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COMPONENT PLASTICS INC	7170	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COMPUTER PATENT ANNUITIES LP	15379	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTINENTAL MIDLAND LLC	14247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

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Claim Holder	Claim	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC	12685	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC	12673	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12668	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7371	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
COOPER BUSSMANN INC	10402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST	14664	EXHIBIT H-2 - ADJOURNED EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CUSTOM PRODUCTS CORP	8807	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAJACO INDUSTRIES INC	16018	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER I O DEVICES AMERICAS	2747	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER RUBBER & PLASTICS	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DATWYLER RUBBER & PLASTICS	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAWLEN CORP	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
DELTA PRODUCTS CORPORATION	15226	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEUTSCHE BANK SECURITIES INC	14664	EXHIBIT H-2 - ADJOURNED EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEVRIES INTERNATIONAL INC	1586	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DICKEY GRABLER CO	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DOTT INDUSTRIES INC	14401	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOTT INDUSTRIES INC	14402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOW CORNING CORP	7343	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOW CORNING CORPORATION	7341	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
DRAKA AUTOMOTIVE GMBH	116	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYBROOK PRODUCTS INC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST CANADA INC	8376	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST DEUTSCHLAND GMBH & CO KG	8374	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EAGLE FASTENERS INCORPORATED	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EIKENBERRY & ASSOCIATES INC	15141	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EIMO AMERICAS	5887	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EMERSON & CUMING INC	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ENDURA PLASTICS & SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EPCOS INC	8946	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ERWIN QUARDER INC	1464	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
EVOX RIFA INC	9461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
F&G MULTI SLIDE INC	16751	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FAIR HARBOR CAPITAL LLC	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FCI USA INC	14130	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FEDERAL SCREW WORKS	2350	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FERRO ELECTRONIC MATERIALS	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLAMBEAU INC	12212	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLEX TECHNOLOGIES INC	11542	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLOW DRY TECHNOLOGY LTD	8508	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREESCALE SEMICONDUCTOR INC	12024	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREUDENBERG NOK GENERAL PARTNERSHIP	11603	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NOK INC	11602	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NONWOVENS LP EFT	5463	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FUJIKURA AMERICA INC	11659	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
FUJITSU COMPONENTS AMERICA INC	12839	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GAPI USA	6993	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GCI TECHNOLOGIES INC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOBAR SYSTEMS INC	15429	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GOLDMAN SACHS CREDIT PARTNERS LP	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GOLDMAN SACHS CREDIT PARTNERS LP	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
GOODYEAR CANADA INC	7325	EXHIBIT H-3 - ADJOURNED EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GREYSTONE OF LINCOLN INC	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GRUNER AG	831	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
H & L TOOL COMPANY INC	16746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
H & M COMPANY INC	7603	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL INVESTORS LLC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL INVESTORS LLC	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HARRINGTON TOOL AND DIE INC	668	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HECKETHORN MANUFACTURING CO INC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENKEL CORPORATION HENKEL ELECTRONICS	10656	EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENKEL CORPORATION HENKEL ELECTRONICS	10681	EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENNESSEY CAPITAL SOLUTIONS	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENRY COUNTY RURAL ELECTRIC ME	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HOSIDEN AMERICA CORPORATION	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HUF PORTUGUESA LDA	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HURST BYRON G	2285	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
HUTCHINSON FTS INC	13967	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HUTCHINSON SEAL CORPORATION	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HYLAND MACHINE COMPANY	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
IER INDUSTRIES INC	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ILLINOIS TOOL WORKS INC	6615	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9567	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9569	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9574	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	12246	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INDAK MANUFACTURING CORP EFT	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INDUSTRIAL DIELECTRICS INC	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
INFINEON TECHNOLOGIES AG	12400	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INTEGRATED SILICON SOLUTION EF INC	10279	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	13788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	14215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ITT CANNON NEWTON	1541	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW DELTAR INSERT MOLDED PRODUCTS	9573	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW FILTRATION PRODUCTS	10421	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JAMESTOWN CONTAINER CORP	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JIFFY TITE CO INC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JOHN GUEST AUTOMOTIVE INC	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JPMORGAN CHASE BANK NA	1771	EXHIBIT H-2 - ADJOURNED EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	7325	EXHIBIT H-3 - ADJOURNED EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JPMORGAN CHASE BANK NA	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KAC HOLDINGS INC DBA KESTER	15565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAUMAGRAPH FLINT CORPORATION	642	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS MANUFACTURING CO	105	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS SOUTHWEST INC	104	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12210	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12211	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KEYSTONE POWDERED METAL COMPANY	15792	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KOA SPEER ELECTRONICS INC	16686	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOA SPEER ELECTRONICS INC	16687	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOKOMO GAS AND FUEL COMPANY	11622	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
L&W ENGINEERING CO	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LATIGO MASTER FUND LTD	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LAW DEBENTURE TRUST COMPANY OF NEW YORK	2660	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
LDI INCORPORATED	9832	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LEXINGTON RUBBER GROUP INC	11924	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LEXINGTON RUBBER GROUP INC	11925	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIFETIME INDUSTRIES INC	1994	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LINEAR TECHNOLOGY CORPORATION	16681	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LIQUIDITY SOLUTIONS INC	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY COUNTY REMC	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF INDAK MANUFACTURING CORP	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS	15493	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
LONGACRE MASTER FUND LTD	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORD CORPORATION	16307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORENTSON MFG CO INC	12192	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
M A COM INC	15926	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAC ARTHUR CORPORATION	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MACAUTO USA INC	9431	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MACHINED PRODUCTS CO	5115	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MADISON NICHE OPPORTUNITIES LLC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MADISON NICHE OPPORTUNITIES LLC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAGNESIUM ALUMINUM CORP	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MANDO AMERICA CORPORATION	1569	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MARKETING SPECIALTIES MSI PACKAGING	523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MATSUO ELECTRONICS OF AMERICA	5306	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MEDALIST INDUSTRIES INC	9576	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL FLOW CORPORATION	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL MATIC INC	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL TECHNOLOGIES INC	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICRON SEMICONDUCTOR PROD INC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICROSEMI CORP	6932	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MID CONTINENT SPRING CO EFT	6577	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MID STATES RUBBER PRODUCTS INC	12244	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
MIDTOWN CLAIMS LLC	4501	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MILLENNIUM INDUSTRIES CORPORATION	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOLDTECH INC	3738	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOTOROLA INC AKA MOTOROLA AIEG	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MUBEA INC	11688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MUELLER INDUSTRIES INC	9550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL MOLDING CORPORATION	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL SEMICONDUCTOR CORP	5390	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NEWARK ELECTRONICS	7550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NICHIA AMERICA CORPORATION	2221	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NISSAN TRADING CORP USA	293	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NN BALL AND ROLLER INC	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NORTHERN ENGRAVING CORPORATION	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OETIKER INC	722	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
OFFSHORE INTERNATIONAL INCORPORATED	16393	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OKI AMERICA INC	16318	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ONKYO INDUSTRIAL COMPONENTS INC	878	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ORE HILL HUB FUND LTD	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PAR FOAM PRODUCTS INC	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PARLEX CORPORATION	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PENN ALUMINUM INTERNATIONAL INC	16557	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PENN ENGINEERING & MANUFACTURING CORP	1156	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PHILIPS SEMICONDUCTORS INC	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PHILLIPS PLASTICS CORPORATION	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PIHER INTERNATIONAL CORP	4278	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PIONEER NORTH AMERICA INC	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
PLAINFIELD MOLDING INC	12439	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
PLAINFIELD STAMP ILLINOIS INC	12438	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PLASTOMER CORP	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PONTIAC COIL INC	5388	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION HARNESS INC	9024	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION RESOURCE INC KY DIV	16609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRIDGEON & CLAY INC	16661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PROMOTECH KUNSTSTOFF UND METTALLVERARBEITUNGSGES MBH	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
QUALITY SCREW & NUT CO	4268	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUALITY SYNTHETIC RUBBER INC	15231	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RB & W CORPORATION EFT	10194	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RED SPOT CORP	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RF MICRO DEVICES INC	2748	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RICHCO INC	520	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
RICHCO INC	521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROBIN INDUSTRIES INC CLEVELAND DIVISION	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROGERS FOAM CORPORATION	788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROHM ELECTRONICS USA LLC	2482	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROTAFORM LLC	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RTP CO	9910	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RUDOLPH BROS & CO	237	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAINT GOBAIN PERFORMANCE	12030	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAMUEL SON & CO	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SANYO ELECTRONIC DEVICE USA CORP	112	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM	3996	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEAL & DESIGN INC	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALED AIR CORPORATION	3293	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALING DEVICES INC	7843	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEMBLEX CORPORATION	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SFS INTEC INC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SGF OF AMERICA	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	2274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SHIN ETSU POLYMER AMERICA INC	11596	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND LLC	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SIERRA LIQUIDITY FUND LLC ASSIGNEE LAKE ERIE PRODUCTS INC LIVONIA FITTINGS PRODUCTS COMPANY ET AL ASSIGNOR	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SKF USA INC	11247	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALL PARTS INC	11274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALLEY STEEL RING COMPANY	661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SMC AMERICA INC AKA SCREW MACHINING COMPONENTS INC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPTIAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION	14489	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC	14134	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPECIAL DEVICES INCORPORATED	11963	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPECIAL SITUATIONS INVESTING GROUP INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPEED TECH CORPORATION	10955	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STADCO INC	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STANLEY ELECTRIC SALES OF AMERICA INC	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STARK MANUFACTURING LLC	1260	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEPHENSON & LAWYER INC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEWART INC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STONEHILL INSTITUTIONAL PARTNERS LP	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUMIDA TRADING PTE LTD	2215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SUMITOMO SITIX SILICON INC	1521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUN KWANG BRAZING FILLER METAL	5400	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
T & L AUTOMATICS INC	11259	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK CORPORATION OF AMERICA	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK ELECTRONICS EUROPE GMBH	9019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEFCO INC	4734	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEKNOR APEX COMPANY	7443	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TERMAX CORP	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE CHERRY CORPORATION	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	16555	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THE TIMKEN COMPANY	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THERMOTECH SA DE CV	6096	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THIERICA INC	11536	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TICONA LLC	13420	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TIMKEN US CO	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOLLMAN SPRING CO INC	1733	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOLLMAN SPRING CO INC	1920	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOPCRAFT PRECISION MOLDERS EFT	9435	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSOH SMD INC	1572	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TPG CREDIT MANAGMENT LP	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TR BUTTERFIELD TRAIL CORP	12342	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TRADE DEBT NET	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TRAM INC	11461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRANS MATIC MFG CO INC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRITON INDUSTRIES INC	11229	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT PACKING	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWIN CORPORATION	8523	EXHIBIT H-3 - ADJOURNED EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWIST INC	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWOSON ESP INC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWOSON TOOL CO INC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TYCO ELECTRONICS CORPORATION	10707	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
TYZ ALL PLASTICS INC	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UFE INC	10233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ULTRAFORM INDUSTRIES INC	5123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNISOURCE WORLDWIDE INC	11437	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNITED ELECTRONICS CORP	1744	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL BEARINGS INC	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	1098	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	2069	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UPG DE MEXICO S DE RL DE CV	13546	EXHIBIT H-1 - ADJOURNED EXHIBIT C CLAIM (OBJECTED-TO CLAIM TO BE DISALLOWED)
US FARATHANE CORPORATION	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VIASYSTEMS	12385	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VICTORY PACKAGING LP	11640	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VIKING PLASTICS INC	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9452	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9454	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VOGELSANG CORP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
WAKO ELECTRONICS USA INC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WAMCO INC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WARNER ELECTRIC LLC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
WHITEBOX HEDGED HIGH YIELD PARTNERS LP	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WIEGEL TOOL WORKS INC	10752	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE	10271	EXHIBIT H-5 - ADJOURNED EXHIBIT G CLAIM (ALLOWED CLAIM)
WOCO INDUSTRIETECHNIK GMBH	10076	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WRIGHT PLASTIC PRODUCTS CO LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
YAZAKI NORTH AMERICA INC	13183	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZF LEMFORDER SISTEMAS AUTOMOTRICES SA DE CV	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ZIERICK MFG CO	3375	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZILOG INC	9304	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit C

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized	:	
Debtors.	:	
-----	x	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
TO (I) EXPUNGE CERTAIN (A) BOOKS AND RECORDS CLAIMS, (B) FULLY
SATISFIED CLAIMS, AND (C) OBJECTED-TO CLAIMS TO BE DISALLOWED,
(II) MODIFY AND ALLOW CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B)
CLAIMS TO BE FURTHER MODIFIED, AND (C) OBJECTED-TO CLAIMS TO
BE MODIFIED AND ALLOWED, AND (III) ALLOW CERTAIN CLAIMS

("FORTIETH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R.
Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims,
And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially
Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To Be
Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims
Objection" or the "Objection")¹ of DPH Holdings Corp. and certain of its affiliated reorganized
debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated December
21, 2009; and upon the record of the hearing held on the Fortieth Omnibus Claims Objection; and
after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D, E, F, G, H-1, H-2, H-3, H-4, and GH-5 hereto was properly and timely served with a copy of the Fortieth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Fortieth Omnibus Claims Objection, and notice of the deadline for responding to the Fortieth Omnibus Claims Objection. No other or further notice of the Fortieth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Fortieth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Fortieth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Fortieth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A assert liabilities or dollar amounts for which the Debtors are not liable and that are not owing pursuant the Reorganized Debtors' books and records (the "Exhibit A Claims").

D. The Claims listed on Exhibit B assert liabilities and dollar amounts for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records

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¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Fortieth Omnibus Claims Objection.

² DeltaView comparison of pcdocs://chisr01a/699965/6 and pcdocs://chisr01a/699965/8. Performed on 1/20/2010.

because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit B Claims").

E. The Claims listed on Exhibit C assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit C Claims").

F. The Claims listed on Exhibit D assert liabilities or dollar amounts that have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow each such Claim either because the amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit D Claims").

G. The Claims listed on Exhibit E assert liabilities or dollar amounts that have been previously modified by a prior order and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to further modify and allow each such Claim either because the amounts, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit E Claims").

H. The Claims listed on Exhibit F assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and have been partially satisfied by

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² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of
(cont'd)

³ DeltaView comparison of pcdocs://chisr01a/699965/6 and pcdocs://chisr01a/699965/8.
Performed on 1/20/2010.

Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow such claims either because the amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit F Claims").

I. The Claims listed on Exhibit G assert liabilities or dollar amounts that the Reorganized Debtors propose to allow either because the proposed allowed amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit G Claims").

J. Exhibit H hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits D, E, F, and G. Exhibit H sets forth each of the Claims referenced on Exhibits A, B, C, D, E, F, and G in alphabetical order by Claimant and cross-references each such Claim by (i) proof of claim number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each Exhibit A Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.
2. Each Exhibit B Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.
3. Each Exhibit C Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

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fact when appropriate. See Fed. R. Bankr. P. 7052.

4. Each Exhibit D Claim listed on Exhibit D hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit D and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit D Claims are deemed withdrawn.

5. Each Exhibit E Claim listed on Exhibit E hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit E and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit E Claims are deemed withdrawn.

6. Each Exhibit F Claim listed on Exhibit F hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit F and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit F Claims are deemed withdrawn.

7. Each Exhibit G Claim listed on Exhibit G hereto is hereby allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit G and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit G Claims are deemed withdrawn.

8. With respect to each Claim for which a Response to the Fortieth Omnibus Claims Objection has been filed and served, as listed on Exhibits H-1, H-2, H-3, H-4, and H-5, and which Response has not been resolved by the parties, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Reorganized Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Reorganized Debtors' right to assert that any such Response was untimely or otherwise deficient under the Claims Objection Procedures Order.

9. ~~8.~~ Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Fortieth Omnibus Claims Objection except as such claims may have been settled and allowed.

10. ~~9.~~ This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Claims subject to the Fortieth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

11. ~~10.~~ Each of the objections by the Reorganized Debtors to each Claim addressed in the Fortieth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D, E, F, and G constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Fortieth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

12. ~~11.~~ Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York
January ___, 2010

UNITED STATES BANKRUPTCY JUDGE

Document comparison done by DeltaView on Wednesday, January 20, 2010 12:12:34 PM

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